

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i>,¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**NINTH MONTHLY FEE STATEMENT
OF ERNST & YOUNG LLP FOR COMPENSATION
FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX COMPLIANCE, TAX ADVISORY SERVICES
AND FINANCIAL ACCOUNTING ADVISORY SERVICES PROVIDER
FOR THE TIME PERIOD OCTOBER 1, 2023 THROUGH OCTOBER 31, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20, 2022 (<i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	October 1, 2023 through October 31, 2023
Monthly Fees Incurred:	\$1,128,048.50
20% Holdback:	\$225,609.70
Total Compensation Less 20% Holdback:	\$902,438.80
Monthly Expenses Incurred:	\$142.00
Total Fees and Expenses Requested:	\$902,580.80
This is a <u> X </u> monthly ___ interim ___ final application.	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance, Tax Advisory and Financial Accounting Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Ninth Monthly Fee Statement”) covering the period from October 1, 2023 through and including October 31, 2023 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 2779] (the “Interim Compensation Order”). By this Ninth Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$902,438.80 (80% of \$1,128,048.50) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$142.00 incurred by EY LLP during the Compensation Period.

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

1. In support of this Ninth Monthly Fee Statement, attached hereto as **Exhibit A** is a *Summary by Professional for the Compensation Period*.
2. Also, in support of this Ninth Monthly Fee Statement, attached hereto as **Exhibit B** is a *Summary by Category for the Compensation Period*.
3. Attached hereto as **Exhibit C**, is a *Summary of the Expenses* actually incurred by EY LLP in the performance of services rendered as Tax Services Provider to the Debtors.

4 Attached hereto as **Exhibit D** is the *Detailed Record of Fees as Tax Compliance, Tax Advisory and Financial Accounting Advisory Services Provider for the Compensation Period*.

5. Attached hereto as **Exhibit E** is the *Detailed Record of Expenses for the Compensation Period* incurred by EY LLP.

REPRESENTATIONS

6. Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Ninth Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: January 5, 2024

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A²
SUMMARY BY PROFESSIONAL

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Adams	Paul	Staff	113.0	\$295.00	\$33,335.00
Barda	Eli	Partner/Principal	6.4	\$850.00	\$5,440.00
Bowden	Jaime	Executive Director	1.2	\$1,150.00	\$1,380.00
Buonaguro	Paul	Senior Manager	1.7	\$950.00	\$1,615.00
Carr	Russell	Partner/Principal	1.5	\$1,250.00	\$1,875.00
Chen	Justin	Senior	25.4	\$450.00	\$11,430.00
Clark	Miller	Senior	1.7	\$450.00	\$765.00
Dishman	Carly	Manager	7.5	\$595.00	\$4,462.50
Eo	Brian	Manager	166.5	\$595.00	\$99,067.50
Epperson	Carina Mai	Staff	1.9	\$400.00	\$760.00
Flagg	Nancy	Executive Director	31.4	\$1,150.00	\$36,110.00
Flashner	Martin	Contractor	61.9	Fixed Fee	\$30,000.00
Gatt	Katie	Senior Manager	10.2	\$950.00	\$9,690.00
Gray	Amaya	Staff	33.2	\$295.00	\$9,794.00
Griffin	John	Executive Director	2.0	\$1,150.00	\$2,300.00
Gust	Ryan	Manager	170.0	\$595.00	\$101,150.00
Harvey	Elizabeth	Partner/Principal	24.7	\$1,250.00	\$30,875.00
Hayes	Taylor	Manager	90.3	\$595.00	\$53,728.50
Helwing	Dan S.	Partner/Principal	8.2	\$850.00	\$6,970.00
Hill	Jeff	Partner/Principal	15.1	\$1,250.00	\$18,875.00
Hill ⁽²⁾	Jeff	Partner/Principal	5.9	\$850.00	\$5,015.00
Horn	David	Executive Director	18.8	\$850.00	\$15,980.00
Kryva	Anastasiya	Senior	2.5	\$450.00	\$1,125.00
Li	Eric	Staff	14.3	\$400.00	\$5,720.00
Lin	Caleb	Senior Manager	69.4	\$695.00	\$48,233.00
Lindeman	Ryan	Senior	75.9	\$450.00	\$34,155.00
Lipschutz	Jordan	Manager	21.5	\$595.00	\$12,792.50
Mhana	Anas	Manager	10.8	\$595.00	\$6,426.00
Oakley	Will	Manager	4.4	\$595.00	\$2,618.00
Quinn	Michael	Executive Director	8.8	\$850.00	\$7,480.00
Riley	Sean	Senior Manager	156.5	\$695.00	\$108,767.50
Sapir	Eric	Executive Director	63.7	\$1,150.00	\$73,255.00
Sherpa	Tsering	Manager	9.2	\$595.00	\$5,474.00

² Rates have been applied consistent with the Statement of Work for which this individual provided services.

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Shwartz	Yoav	Partner/Principal	29.9	\$1,250.00	\$37,375.00
Simpson	Rhett	Senior	133.5	\$450.00	\$60,075.00
Steger	Adam	Senior Manager	11.9	\$695.00	\$8,270.50
Sun	Kaiyang	Senior Manager	13.9	\$695.00	\$9,660.50
Toh	Yvonne	Manager	62.8	\$595.00	\$37,366.00
Walsh	Eric	Senior Manager	7.0	\$695.00	\$4,865.00
Yoo	Patrick	Senior	185.0	\$450.00	\$83,250.00
Zaman	Sabina	Partner/Principal	8.0	\$850.00	\$6,800.00
Zimmer	Kristin	Manager	73.4	\$595.00	\$43,673.00
		Non-Fixed Fee Total	1,760.9		\$1,077,998.50
Chenchinski	Amir	Partner/Principal	13.5	Fixed Fee	
Shapiro	Leonid	Senior	0.9	Fixed Fee	
Wasserman	Ofer	Senior Manager	54.0	Fixed Fee	
		Tax Compliance -Fixed Total	68.4		\$49,000.00
Erell	Dana	Partner/Principal	4.0	Fixed Fee	
Gandz	Benjamin	Senior Manager	36.6	Fixed Fee	
Geron	Eyal	Manager	25.5	Fixed Fee	
Gonen	Eyal	Partner/Principal	4.4	Fixed Fee	
Sussman	Adam	Senior	113.6	Fixed Fee	
		Transfer Pricing-Fixed Total	184.1		

Consolidated Total	2,013.4		\$1,126,998.50
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Fee Application Preparation

Last Name	First Name	Title	Hours	Hourly Rate	Total Fees
Duncker	Debra	Staff	4.2	\$250.00	\$1,050.00
		Total	4.2		\$1,050.00

Grand Total	2,017.6		\$1,128,048.50
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**EXHIBIT B
SUMMARY BY CATEGORY**

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	136.9	\$164,555.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	60.7	\$55,275.00
Tax Provision	Assistance with preparation of tax provision for the predecessor financial statements.	12.4	\$8,828.00
External Audit Support	Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements.	427.8	\$231,416.50
Financial Statement Support	Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures.	455.5	\$222,180.50
SEC Pre-Clearance	Assistance with review of SEC pre-clearance letter related to the predecessor financial statements.	17.9	\$13,200.00
Registration Statement Support	Assistance with drafting the Management's Disclosure & Analysis ("MD&A") and S-X Article 11 pro forma financial statements and supporting documentation.	587.8	\$352,543.50
Transfer Pricing	Assistance with review and analysis of 2022 transfer pricing model.	184.1	Fixed
Tax Compliance	Prepare tax returns	68.4	\$49,000.00
Tax Compliance - Contractor	Prepare tax returns	61.9	\$30,000.00
	Total	2,013.4	\$1,126,998.50

	Non-Fixed Fee Total	1,699.0	\$1,047,998.50
	Tax Compliance -Fixed Total	130.3	\$79,000.00
	Transfer Pricing-Fixed Total	184.1	\$0.00
	Consolidated Total	2,013.4	\$1,126,998.50

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	4.2	\$1,050.00
	Total	4.2	\$1,050.00
Grand Total		2,017.6	\$1,128,048.50

EXHIBIT C
SUMMARY OF EXPENSES

Expense Category	Expense Amount
Ground Transportation	\$142.00
Total	\$142.00

EXHIBIT D
DETAILED RECORD OF FEES

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Griffin,John	Executive Director	02 Oct 2023	Tax Consulting	Meeting with J. Griffin and J. Hill to talk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s and prepare for client meeting on Wednesday	0.5	\$1,150.00	\$575.00
Harvey,Elizabeth R.	Partner/Principal	02 Oct 2023	Tax Consulting	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir.	1.6	\$1,250.00	\$2,000.00
Harvey,Elizabeth R.	Partner/Principal	02 Oct 2023	Tax Consulting	Review US tax return schedules	2.0	\$1,250.00	\$2,500.00
Harvey,Elizabeth R.	Partner/Principal	02 Oct 2023	Tax Consulting	Review responses to fee examiner related to EY's Third Interim Fee Application	1.5	\$1,250.00	\$1,875.00
Hill,Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir.	1.6	\$1,250.00	\$2,000.00
Hill,Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Review latest draft of 2022 Celsius Network US return	1.5	\$1,250.00	\$1,875.00
Hill,Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Meeting with M. Flashner (consultant) to prepare for meeting with client at 10am	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	02 Oct 2023	Tax Consulting	Meeting with J. Griffin and J. Hill to talk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471sand prepare for client meeting on Wednesday	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	02 Oct 2023	Tax Consulting	Comparing intercompany account movements for 2022 tax year.	2.3	\$1,150.00	\$2,645.00
Sapir,Eric	Executive Director	02 Oct 2023	Tax Consulting	Updating intercompany account schedules in tax model.	2.4	\$1,150.00	\$2,760.00
Sapir,Eric	Executive Director	02 Oct 2023	Tax Consulting	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner, O. Wasserman, and E. Sapir.	1.6	\$1,150.00	\$1,840.00
Shwartz, Yoav	Partner	02 Oct 2023	Tax Consulting	Drafting international tax representations in connection with the 2021 and 2022 US federal income tax returns	3.6	\$1,250.00	\$4,500.00
Griffin,John	Executive Director	03 Oct 2023	Tax Consulting	Meeting with J. Hill and J. Griffin to discuss international tax reporting for 2022 tax return.	0.5	\$1,150.00	\$575.00
Harvey,Elizabeth R.	Partner/Principal	03 Oct 2023	Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	03 Oct 2023	Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.4	\$1,250.00	\$500.00
Hill,Jeff	Partner/Principal	03 Oct 2023	Tax Consulting	Meeting with J. Hill and J. Griffin to discuss international tax reporting for 2022 tax return.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	03 Oct 2023	Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: J. Hill, E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.4	\$1,150.00	\$460.00
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Estimating potential gain/loss on alternative coins in a taxable transaction based upon September prices.	2.7	\$1,150.00	\$3,105.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	03 Oct 2023	Tax Consulting	Estimating potential gain/loss on major coins (such as bitcoin, Ether, etc.) in a taxable transaction based upon September prices.	3.4	\$1,150.00	\$3,910.00
Griffin,John	Executive Director	04 Oct 2023	Tax Consulting	Meeting with J. Griffin, J. Hill O. Wasserman (EY) and L. Koren and J. Morgan (Celsius) to walk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s	0.5	\$1,150.00	\$575.00
Harvey,Elizabeth R.	Partner/Principal	04 Oct 2023	Tax Consulting	Review calculations related to Newco transactions to prepare for call with Company and counsel	3.2	\$1,250.00	\$4,000.00
Hill,Jeff	Partner/Principal	04 Oct 2023	Tax Consulting	Meeting with J. Griffin, J. Hill O. Wasserman (EY) and L. Koren and J. Morgan (Celsius) to walk thru observations resulting from the review of the 2022 Celsius Network Inc. Form 5471s	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	04 Oct 2023	Tax Consulting	Comparing cryptocurrency coin baskets between intercompany and third-party.	2.5	\$1,150.00	\$2,875.00
Sapir,Eric	Executive Director	04 Oct 2023	Tax Consulting	Updating US tax gain/loss model based upon differences between cryptocurrency baskets, by liability.	2.1	\$1,150.00	\$2,415.00
Shwartz, Yoav	Partner	04 Oct 2023	Tax Consulting	Review and provide recommendations in connection with disclosing the Company's 2021-2022 reportable transactions	0.9	\$1,250.00	\$1,125.00
Harvey,Elizabeth R.	Partner/Principal	05 Oct 2023	Tax Consulting	Call to discuss computation of taxable gain/loss on Newco asset transaction. Kirkland: A. Sexton and M. Kandallu. EY: E. Sapir and L. Harvey.	1.1	\$1,250.00	\$1,375.00
Hill,Jeff	Partner/Principal	05 Oct 2023	Tax Consulting	Meeting with J. Hill E. Harvey, Y. Shwartz (EY) and M Flashner to discuss reportable transactions questionnaire	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	05 Oct 2023	Tax Consulting	Call to discuss computation of taxable gain/loss on Newco asset transaction. Kirkland: A. Sexton and M. Kandallu. EY: E. Sapir and E. Harvey.	1.1	\$1,150.00	\$1,265.00
Sapir,Eric	Executive Director	05 Oct 2023	Tax Consulting	Revising cross-border intercompany account gain/loss amounts based upon latest cryptocurrency balances.	2.2	\$1,150.00	\$2,530.00
Sapir,Eric	Executive Director	05 Oct 2023	Tax Consulting	Revisions to US tax model based upon comments from internal reviewer.	2.6	\$1,150.00	\$2,990.00
Shwartz, Yoav	Partner	05 Oct 2023	Tax Consulting	Review and address specific questions as they relate to Celsius US Holdings LLC US federal income tax return - specifically items and tax positions presented on Form 5471	3.4	\$1,250.00	\$4,250.00
Griffin,John	Executive Director	06 Oct 2023	Tax Consulting	Review gain recognition agreement certification for tax return	0.5	\$1,150.00	\$575.00
Hill,Jeff	Partner/Principal	06 Oct 2023	Tax Consulting	Follow up on tax return open items	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	08 Oct 2023	Tax Consulting	Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal	1.0	\$1,150.00	\$1,150.00
Shwartz, Yoav	Partner	08 Oct 2023	Tax Consulting	Weekly call with L. Koren (Celsius) - discuss progress of tax return preparation, reportable transaction, emergence planning and deal status.	0.6	\$1,250.00	\$750.00
Shwartz, Yoav	Partner	08 Oct 2023	Tax Consulting	Reportable transaction questionnaire review, examine foreign exchange loss disclosure rules	1.4	\$1,250.00	\$1,750.00
Shwartz, Yoav	Partner	08 Oct 2023	Tax Consulting	Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal	1.0	\$1,250.00	\$1,250.00
Harvey,Elizabeth R.	Partner/Principal	09 Oct 2023	Tax Consulting	Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Schwartz.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Shwartz, E. Sapir.	0.5	\$1,250.00	\$625.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	09 Oct 2023	Tax Consulting	Call to discuss open questions on 2022 Network LLC return in preparation for weekly compliance call. L. Harvey, J. Hill.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	09 Oct 2023	Tax Consulting	Call to discuss open questions on 2022 Network LLC return in preparation for weekly compliance call. L. Harvey, J. Hill.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	09 Oct 2023	Tax Consulting	Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Schwartz.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	09 Oct 2023	Tax Consulting	Updates to the intercompany account estimate gain/loss to take into account information provided by the Company.	2.4	\$1,150.00	\$2,760.00
Shwartz, Yoav	Partner	09 Oct 2023	Tax Consulting	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir.	0.5	\$1,250.00	\$625.00
Shwartz, Yoav	Partner	09 Oct 2023	Tax Consulting	Call to discuss intercompany account balances between US and UK. Celsius: J. Morgan and A. Seetharaman. Kirkland: A. Sexton and M. Kandallu. Andersen: D. Seymour, H. Griffiths, and S. Shears. EY: E. Sapir, E. Harvey and Y. Schwartz.	0.5	\$1,250.00	\$625.00
Carr,Russell	Partner/Principal	10 Oct 2023	Tax Consulting	Analysis of tax issues re step plan for tax compliance reporting.	1.5	\$1,250.00	\$1,875.00
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Call with Alvarez & Marsal team to discuss intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Alvarez: A. Ciriello and S. Calvert.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Call with Bitwave to discuss scope and analysis of intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Bitwave: O. Phillips and J. Barta.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	10 Oct 2023	Tax Consulting	Call to discuss tax compliance open items and disclosures. EY - L. Harvey, J. Hill.	1.6	\$1,250.00	\$2,000.00
Hill,Jeff	Partner/Principal	10 Oct 2023	Tax Consulting	Call to discuss tax compliance open items and disclosures. EY - L. Harvey, J. Hill.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner.	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Call with Bitwave to discuss scope and analysis of intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Bitwave: O. Phillips and J. Barta.	0.4	\$1,150.00	\$460.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Call with Alvarez & Marsal team to discuss intercompany account balances between US and UK entities. EY: E. Harvey and E. Sapir. Celsius: A. Seetharaman and J. Morgan. Alvarez: A. Ciriello and S. Calvert.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner.	0.4	\$1,150.00	\$460.00
Sapir,Eric	Executive Director	10 Oct 2023	Tax Consulting	Development of additional gain/loss scenarios on intercompany accounts between US and UK based upon calls with Alvarez and Bitwave.	3.2	\$1,150.00	\$3,680.00
Shwartz, Yoav	Partner	10 Oct 2023	Tax Consulting	Review state income tax returns to understand general magnitude of state income tax liability and apportionment methodology.	2.6	\$1,250.00	\$3,250.00
Shwartz, Yoav	Partner	10 Oct 2023	Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	11 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances. Celsius: J. Morgan and A. Seetharaman. Andersen: D. Seymour, H. Griffiths, S. Shears, and Z. Wyatt. Alvarez: A. Ciriello and S. Calvert. EY: E. Sapir and E. Harvey.	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner/Principal	11 Oct 2023	Tax Consulting	Regroup call to discuss US-UK intercompany balances. Andersen: D. Seymour and S. Shears. EY: E. Sapir and E. Harvey.	0.3	\$1,250.00	\$375.00
Harvey,Elizabeth R.	Partner/Principal	11 Oct 2023	Tax Consulting	Review updates to transaction model	2.0	\$1,250.00	\$2,500.00
Sapir,Eric	Executive Director	11 Oct 2023	Tax Consulting	Regroup call to discuss US-UK intercompany balances. Andersen: D. Seymour and S. Shears. EY: E. Sapir and E. Harvey.	0.3	\$1,150.00	\$345.00
Sapir,Eric	Executive Director	11 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances. Celsius: J. Morgan and A. Seetharaman. Andersen: D. Seymour, H. Griffiths, S. Shears, and Z. Wyatt. Alvarez: A. Ciriello and S. Calvert. EY: E. Sapir and E. Harvey.	0.6	\$1,150.00	\$690.00
Sapir,Eric	Executive Director	11 Oct 2023	Tax Consulting	Researching potential US federal income tax characterization of intercompany account adjustments between the US and UK.	2.6	\$1,150.00	\$2,990.00
Sapir,Eric	Executive Director	12 Oct 2023	Tax Consulting	Developing mining asset sale gain/loss scenarios depending upon tax basis estimates.	2.3	\$1,150.00	\$2,645.00
Shwartz, Yoav	Partner	12 Oct 2023	Tax Consulting	Review state income tax returns to understand general magnitude of state income tax liability and apportionment methodology.	2.3	\$1,250.00	\$2,875.00
Harvey,Elizabeth R.	Partner/Principal	13 Oct 2023	Tax Consulting	Meeting with E. Harvey, E. Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	13 Oct 2023	Tax Consulting	Meeting with E. Harvey, E. Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	13 Oct 2023	Tax Consulting	Meeting with E. Harvey, E. Sapir and J. Hill (EY) regarding the valuation and allocation of purchase price for the mining business.	0.5	\$1,150.00	\$575.00
Shwartz, Yoav	Partner	15 Oct 2023	Tax Consulting	Review and address questions with regards to gain recognition agreement certification.	2.3	\$1,250.00	\$2,875.00
Shwartz, Yoav	Partner	15 Oct 2023	Tax Consulting	Weekly call with L. Koren (Celsius) - discuss state income tax posture, apportionment methodology and representations and disclosures expected to be included in the US federal income tax returns.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.6	\$1,250.00	\$750.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	16 Oct 2023	Tax Consulting	Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	16 Oct 2023	Tax Consulting	Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.6	\$1,250.00	\$750.00
Sapir,Eric	Executive Director	16 Oct 2023	Tax Consulting	Meeting with J. Hill E Sapir and E Harvey (EY) to discuss proforma summary and alignment on overall transaction.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.6	\$1,150.00	\$690.00
Sapir,Eric	Executive Director	16 Oct 2023	Tax Consulting	Updating US federal income tax model to take into account updated intercompany account information provided by the Company and Alvarez.	2.8	\$1,150.00	\$3,220.00
Shwartz, Yoav	Partner	16 Oct 2023	Tax Consulting	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner/Principal	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Schwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Schwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Schwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	17 Oct 2023	Tax Consulting	Estimating gains/losses on cross border intercompany account balances.	2.7	\$1,150.00	\$3,105.00
Shwartz, Yoav	Partner	17 Oct 2023	Tax Consulting	Review and address questions with regards to specific line items relating to transfer pricing and US international tax provision as reflected in the 2022 US federal income tax returns.	2.1	\$1,250.00	\$2,625.00
Shwartz, Yoav	Partner	17 Oct 2023	Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Schwartz, K. Gatt. Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D.Seymour, S. Shears, H. Griffiths.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	18 Oct 2023	Tax Consulting	Developing Newco transaction tax US federal income tax model.	3.3	\$1,150.00	\$3,795.00
Shwartz, Yoav	Partner	18 Oct 2023	Tax Consulting	Review of Section 988 queries and facts relating to the badger loss and application of the section 165 threshold requirement.	1.6	\$1,250.00	\$2,000.00
Harvey,Elizabeth R.	Partner/Principal	19 Oct 2023	Tax Consulting	Call to discuss transaction adjustment for SEC filings. J. Hill, L. Harvey	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	19 Oct 2023	Tax Consulting	Call to discuss transaction adjustment for SEC filings. J. Hill, L. Harvey	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	19 Oct 2023	Tax Consulting	Estimating US federal income tax consequences of asset transfers between jurisdictions.	1.4	\$1,150.00	\$1,610.00
Harvey,Elizabeth R.	Partner/Principal	20 Oct 2023	Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	0.6	\$1,250.00	\$750.00
Harvey,Elizabeth R.	Partner/Principal	20 Oct 2023	Tax Consulting	Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco	0.4	\$1,250.00	\$500.00
Hill,Jeff	Partner/Principal	20 Oct 2023	Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	0.6	\$1,250.00	\$750.00
Hill,Jeff	Partner/Principal	20 Oct 2023	Tax Consulting	Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco	0.4	\$1,250.00	\$500.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir,Eric	Executive Director	20 Oct 2023	Tax Consulting	Meeting with J. Hill, E. Harvey and E. Sapir to discuss the transfer of alternative investments and other assets from UK to US to Newco.	0.4	\$1,150.00	\$460.00
Harvey,Elizabeth R.	Partner/Principal	21 Oct 2023	Tax Consulting	Final review of August fee application for submission to court	1.5	\$1,250.00	\$1,875.00
Harvey,Elizabeth R.	Partner/Principal	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	23 Oct 2023	Tax Consulting	Reading and updating US federal income tax model for updated Stout valuation on Mining business.	3.3	\$1,150.00	\$3,795.00
Shwartz, Yoav	Partner	23 Oct 2023	Tax Consulting	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Shwartz.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	24 Oct 2023	Tax Consulting	Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger.	0.5	\$1,250.00	\$625.00
Harvey,Elizabeth R.	Partner/Principal	24 Oct 2023	Tax Consulting	Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	24 Oct 2023	Tax Consulting	Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger.	0.5	\$1,250.00	\$625.00
Hill,Jeff	Partner/Principal	24 Oct 2023	Tax Consulting	Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour.	0.5	\$1,250.00	\$625.00
Sapir,Eric	Executive Director	24 Oct 2023	Tax Consulting	Internal call to discuss tax basis in mining fixed assets. L. Harvey, E. Sapir, J. Hill, A. Steger.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	24 Oct 2023	Tax Consulting	Weekly tax call to discuss custody account transaction timing. Celsius: J. Morgan. Kirkland: A. Sexton, M. Kandallu, S. Cantor, and A. Walker. EY: E. Harvey, E. Sapir, K. Gatt, J. Hill, and Y. Shwartz. Andersen: H. Griffiths and D. Seymour.	0.5	\$1,150.00	\$575.00
Sapir,Eric	Executive Director	24 Oct 2023	Tax Consulting	Updating gain/loss calculations on alternative investment dispositions.	2.7	\$1,150.00	\$3,105.00
Sapir,Eric	Executive Director	25 Oct 2023	Tax Consulting	Intercompany account analysis.	1.2	\$1,150.00	\$1,380.00
Harvey,Elizabeth R.	Partner/Principal	26 Oct 2023	Tax Consulting	Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill.	0.3	\$1,250.00	\$375.00
Hill,Jeff	Partner/Principal	26 Oct 2023	Tax Consulting	Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	26 Oct 2023	Tax Consulting	Call to discuss rollforward of fixed asset tax basis from 2022 tax return workpapers. L. Harvey, E. Sapir, M. Flashner, O. Wasserman, A. Steger, J. Hill.	0.5	\$1,150.00	\$575.00
Shwartz, Yoav	Partner	26 Oct 2023	Tax Consulting	Review and amendments to the 8275 disclosure	0.8	\$1,250.00	\$1,000.00
Sapir,Eric	Executive Director	30 Oct 2023	Tax Consulting	Review updated intercompany information provided by the Company regarding DeFi balances.	2.1	\$1,150.00	\$2,415.00

Tax Consulting

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Shwartz, Yoav	Partner	30 Oct 2023	Tax Consulting	Reviewing materials received from audit team in Israel in connection with US federal income tax for 2021-2022 and provide guidelines to EY Israel's compliance team.	3.7	\$1,250.00	\$4,625.00
Harvey,Elizabeth R.	Partner/Principal	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay.	0.2	\$1,250.00	\$250.00
Hill,Jeff	Partner/Principal	31 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances and transactions between the US and UK entities. EY E. Sapir and J. Hill. Andersen: D. Seymour, Z. Wyatt, and H. Griffiths.	1.0	\$1,250.00	\$1,250.00
Hill,Jeff	Partner/Principal	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay.	0.2	\$1,250.00	\$250.00
Sapir,Eric	Executive Director	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EYIsrael - Y. Shwartz, A. Chenchinski, I. Hagay.	0.2	\$1,150.00	\$230.00
Sapir,Eric	Executive Director	31 Oct 2023	Tax Consulting	Call to discuss US-UK intercompany balances and transactions between the US and UK entities. EY E. Sapir and J. Hill. Andersen: D. Seymour, Z. Wyatt, and H. Griffiths.	1.0	\$1,150.00	\$1,150.00
Shwartz, Yoav	Partner	31 Oct 2023	Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay.	0.2	\$1,250.00	\$250.00
Total					136.9		\$164,555.00

State and Local Tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Draft and send update on Brown Rudnick diligence question to M. Kandallu (Kirkland & Ellis) for transmittal to Brown Rudnick	1.2	\$1,150.00	\$1,380.00
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Email reply to R. Allison (Alvarez & Marsal) on tax claim reconciliation process status	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Finalize Request For Prompt Determination letter and send to J. Morgan (Celsius) to input final details	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Review J. Morgan (Celsius) email on Pennsylvania payment and reply	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	02 Oct 2023	Indirect Tax Consulting	Revise and resend email to J. Morgan (Celsius) without attachments	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	03 Oct 2023	Indirect Tax Consulting	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Request For Prompt Determination deployment call with - EY: M. Flashner, O. Wasserman, L. Harvey, E. Sapir, K. Gatt, N. Flagg and Celsius: J. Morgan	0.4	\$1,150.00	\$460.00
Gatt,Katie	Senior Manager	03 Oct 2023	Indirect Tax Consulting	Request For Prompt Determination deployment call with - EY: M. Flashner, O. Wasserman, L. Harvey, E. Sapir, K. Gatt, N. Flagg and Celsius: J. Morgan	0.4	\$950.00	\$380.00
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Update tax claim per Alvarez & Marsal updates for claim nos. 23004,23635, 23637, 23639 and 31845	1.3	\$1,150.00	\$1,495.00
Flagg,Nancy A.	Executive Director	03 Oct 2023	Indirect Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.4	\$1,150.00	\$460.00
Gatt,Katie	Senior Manager	03 Oct 2023	Indirect Tax Consulting	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.4	\$950.00	\$380.00
Gatt,Katie	Senior Manager	04 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items, including request for prompt determination addresses, Pennsylvania payment status. EY attendees: K. Gatt, P. Buonaguro	0.2	\$950.00	\$190.00
Buonaguro,Paul	Senior Manager	04 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open items, including request for prompt determination addresses, Pennsylvania payment status. EY attendees: K. Gatt, P. Buonaguro	0.2	\$950.00	\$190.00
Buonaguro,Paul	Senior Manager	04 Oct 2023	Indirect Tax Consulting	Review Pennsylvania payment status emails to prepare for call with client (J. Morgan)	0.4	\$950.00	\$380.00

State and Local Tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	05 Oct 2023	Indirect Tax Consulting	Confirm decision with L. Harvey (EY) to not deploy Request For Prompt Determination for current tax returns	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	06 Oct 2023	Indirect Tax Consulting	Follow-up with A, Sexton and M. Kandallu (Kirkland & Ellis) on Request For Prompt Determination for state tax returns	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	07 Oct 2023	Indirect Tax Consulting	Email with M. Flashner (EY) and EY team regarding Request For Prompt Determination disclosures on current tax returns	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	09 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania pre-petition use and state income tax returns, request for prompt determination status. Attendees: N. Flagg,	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	09 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss open indirect tax items, including Pennsylvania pre-petition use and state income tax returns, request for prompt determination status. Attendees: N. Flagg,	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	09 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email draft on additional Brown Rudnick diligence response and comment	1.7	\$1,150.00	\$1,955.00
Gatt,Katie	Senior Manager	10 Oct 2023	Indirect Tax Consulting	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapis, J. Hill, E. Harvey, K. Gatt, Y. Shwartz, and M. Flashner.	0.4	\$950.00	\$380.00
Buonaguro,Paul	Senior Manager	11 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	11 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro	0.9	\$1,150.00	\$1,035.00
Gatt,Katie	Senior Manager	11 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open indirect tax items, including M. Kandallu request for Pennsylvania post-petition return copy, return status. EY Attendees: , N. Flagg, P. Buonaguro	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	11 Oct 2023	Indirect Tax Consulting	Provide M. Kandallu (Kirkland & Ellis) with Pennsylvania May 2023 use tax return information for claim resolution discussion with Pennsylvania	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	12 Oct 2023	Indirect Tax Consulting	Email exchanges with J. Morgan (Celsius) regarding Pennsylvania sales and use tax information requests	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	13 Oct 2023	Indirect Tax Consulting	Align tax claim call with Alvarez and Marsal team per J. Morgan (Celsius) request	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	13 Oct 2023	Indirect Tax Consulting	Compile August 2023 fee statement detail	1.6	\$950.00	\$1,520.00
Flagg,Nancy A.	Executive Director	13 Oct 2023	Indirect Tax Consulting	Request Texas franchise tax payment documentation from J. Morgan (Celsius) to provide to Texas for Comptroller office resolution	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	15 Oct 2023	Indirect Tax Consulting	Follow-up with EY Texas state desk Jamie Bowden on payment confirmation requested by Texas	0.2	\$1,150.00	\$230.00

State and Local Tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	15 Oct 2023	Indirect Tax Consulting	Request Texas tax payment information from J. Morgan (Celsius) for Texas Franchise Tax resolution	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius)	1.5	\$1,150.00	\$1,725.00
Gatt,Katie	Senior Manager	16 Oct 2023	Indirect Tax Consulting	Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius)	1.5	\$950.00	\$1,425.00
Li,Eric	Staff/Assistant	16 Oct 2023	Indirect Tax Consulting	Call with Client to discuss Celsius claims status. Attendees: E. Li (EY), N. Flagg (EY), K. Gatt (EY), J. Morgan (Celsius)	1.5	\$400.00	\$600.00
Bowden,Jamie	Executive Director	16 Oct 2023	Indirect Tax Consulting	EY Texas state desk review of Texas tax account status and email Attorney General	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	16 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt	0.3	\$950.00	\$285.00
Li,Eric	Staff/Assistant	16 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss Celsius tax claims tracker to prepare for call with client. Attendees: E. Li, N. Flagg, K. Gatt	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Prepare and send tax claim follow-up email to Kirkland & Ellis team with tax claim content details	1.3	\$1,150.00	\$1,495.00
Li,Eric	Staff/Assistant	16 Oct 2023	Indirect Tax Consulting	Review Celsius tax claims tracker, prepare for call with client (J. Morgan)	0.5	\$400.00	\$200.00
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email draft to Pennsylvania regarding recommended steps for tax claim resolution and comment	1.2	\$1,150.00	\$1,380.00
Flagg,Nancy A.	Executive Director	16 Oct 2023	Indirect Tax Consulting	Update J. Morgan (Celsius) that the Texas Franchise tax issue has been confirmed as resolved and additional documentation is not required	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	17 Oct 2023	Indirect Tax Consulting	Update tax claim log and send to the following teams in advance of call to walk through the claim details: Alvarez and Marsal, Celsius, EY	1.3	\$1,150.00	\$1,495.00
Gatt,Katie	Senior Manager	17 Oct 2023	Indirect Tax Consulting	Weekly call to discuss open tax workstreams. EY - J. Hill, E. Sapir, Y. Shwartz, K. Gatt Celsius - J. Morgan. K&E - A. Sexton, M. Kandallu. Andersen - D. Seymour, S. Shears, H. Griffiths.	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	18 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including tax claims resolution status, Texas sales tax considerations. EY attendees: K. Gatt, N. Flagg	1.3	\$1,150.00	\$1,495.00
Gatt,Katie	Senior Manager	18 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including tax claims resolution status, Texas sales tax considerations. EY attendees: K. Gatt, N. Flagg	1.3	\$950.00	\$1,235.00
Flagg,Nancy A.	Executive Director	18 Oct 2023	Indirect Tax Consulting	Email to R. Allison (Alvarez & Marsal) regarding tax claim call details	0.2	\$1,150.00	\$230.00

State and Local Tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Bowden,Jamie	Executive Director	18 Oct 2023	Indirect Tax Consulting	EY Texas state desk review of email re Texas franchise tax claim and confirm resolution status	0.7	\$1,150.00	\$805.00
Epperson,Carina Mai	Staff/Assistant	18 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg	0.8	\$400.00	\$320.00
Flagg,Nancy A.	Executive Director	18 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg	0.8	\$1,150.00	\$920.00
Gatt,Katie	Senior Manager	18 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims analysis, review New Jersey Corporate Income tax returns and filing profile versus tax claimed. Attendees: C. Epperson, , N. Flagg	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	19 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	19 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg	0.3	\$950.00	\$285.00
Epperson,Carina Mai	Staff/Assistant	19 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss New Jersey tax claims per M. Butt (New Jersey Division of Taxation) and next steps. Attendees: C. Epperson, , N. Flagg	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	19 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email drafts on tax claims for Pennsylvania, Texas and IRS and comment	1.3	\$1,150.00	\$1,495.00
Epperson,Carina Mai	Staff/Assistant	20 Oct 2023	Indirect Tax Consulting	Call New Jersey Department of Taxation (M. Butt) to inquire re basis of tax claims	0.8	\$400.00	\$320.00
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Email to EY income tax compliance team to request copies of 2020, 2021 and 2022 return trackers	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	0.6	\$1,150.00	\$690.00
Gatt,Katie	Senior Manager	20 Oct 2023	Indirect Tax Consulting	Internal call to discuss indirect taxes and transaction adjustment for SEC filings. J. Hill, A. Steger, N. Flagg, K. Gatt, L. Harvey	0.6	\$950.00	\$570.00
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Request to EY income tax compliance team for copy of 2022 IRS return per Kirkland & Ellis request to provide for their IRS discussions	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Request to J. Morgan (Celsius) to confirm New York use tax filing and payment dates	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	20 Oct 2023	Indirect Tax Consulting	Respond to A. Sexton (Kirkland & Ellis) questions on indirect tax open items	0.2	\$1,150.00	\$230.00
Buonaguro,Paul	Senior Manager	20 Oct 2023	Indirect Tax Consulting	Review N. Flagg email to client (J. Morgan) re New York sales and use tax payment dates	0.2	\$950.00	\$190.00

State and Local Tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	2022 federal return copy email to K&E team for IRS claim resolution	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	Email to O. Wasserman (EY) for signed copy of 2022 federal return and copy of IRS efile acceptance	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	Income tax return copies received previously from various individuals to E. Li for filing in EY US Celsius SharePoint access site.	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	22 Oct 2023	Indirect Tax Consulting	Review income tax return trackers from O. Wasserman (EY) and provide direction to E. Li to create refund tracker.	0.4	\$1,150.00	\$460.00
Li,Eric	Staff/Assistant	23 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan), Alvarez & Marsal (R. Allison,), Kirkland & Ellis (M. Kandallu) to discuss Celsius tax claims status and next steps. EY Attendees: E. Li, N. Flagg	1.0	\$400.00	\$400.00
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Call with Client (J. Morgan), Alvarez & Marsal (R. Allison, B. Wadzita), Kirkland & Ellis (M. Kandallu) to discuss Celsius tax claims status and next steps. EY Attendees: E. Li, N. Flagg	1.0	\$1,150.00	\$1,150.00
Li,Eric	Staff/Assistant	23 Oct 2023	Indirect Tax Consulting	Draft Celsius income tax return tracker based on control sheet received from Celsius for TY20, 21 and 22. Record Jurisdictions, filling method and status. Save returns copies to Teams and rename.	3.6	\$400.00	\$1,440.00
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Prepare for tax claim call with client and Alvarez & Marsal	0.9	\$1,150.00	\$1,035.00
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Reply to M. Kandallu (Kirkland & Ellis) on US Customs claim next steps	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Review claim no. 23639 documentation from R. Allison (Alvarez & Marsal) and reply with duplicate confirmation	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Review Pennsylvania tax claim information from R. Allison (A&M) for claims no. 24352 and 24407 and reply with allowance recommendation	0.6	\$1,150.00	\$690.00
Li,Eric	Staff/Assistant	23 Oct 2023	Indirect Tax Consulting	Update Celsius tax claim tracker to reflect email correspondence re resolution status, next steps	1.4	\$400.00	\$560.00
Flagg,Nancy A.	Executive Director	23 Oct 2023	Indirect Tax Consulting	Update tax claim tracker per call notes and send to Alvarez & Marsal team	0.4	\$1,150.00	\$460.00
Li,Eric	Staff/Assistant	24 Oct 2023	Indirect Tax Consulting	Check Celsius returns and record Tax liabilities, total payments and tax due (refund) amount. Check for carryforward/refund. Email N. Flagg regarding the same.	3.2	\$400.00	\$1,280.00
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Email reply to A. Steger (EY) with third quarter tax accrual updates	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Email to R. Allison (Alvarez & Marsal) to request status of claim nos. 23635 and 23637 objections	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Reply to M. Hall (Celsius) to provide advance withholding tax claim details for claim resolution call	0.6	\$1,150.00	\$690.00

State and Local Tax

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Review M. Kandallu (Kirkland & Ellis) email update on Pennsylvania claim status and provide responses to Pennsylvania attorney general questions for claim resolution	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	24 Oct 2023	Indirect Tax Consulting	Tax return copies to E. Li (EY) for tracker and library update	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	25 Oct 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open indirect tax items. EY Attendees: N. Flagg	1.0	\$1,150.00	\$1,150.00
Flagg,Nancy A.	Executive Director	25 Oct 2023	Indirect Tax Consulting	Review employment tax worksheet from M. Hall (Celsius) and reply with additional information needs	0.5	\$1,150.00	\$575.00
Flagg,Nancy A.	Executive Director	25 Oct 2023	Indirect Tax Consulting	Update to M. Kandallu (Kirkland & Ellis) on Alvarez & Marsal input for claims resolution	0.3	\$1,150.00	\$345.00
Li,Eric	Staff/Assistant	26 Oct 2023	Indirect Tax Consulting	Continue update Celsius return tracker based on emails received from N. Flagg. Save return copies to team site and rename.	1.0	\$400.00	\$400.00
Flagg,Nancy A.	Executive Director	27 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss return tracker open items and follow-up list. Attendees: E. Li, N. Flagg	0.3	\$1,150.00	\$345.00
Li,Eric	Staff/Assistant	27 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss return tracker open items and follow-up list. Attendees: E. Li, N. Flagg	0.3	\$400.00	\$120.00
Flagg,Nancy A.	Executive Director	27 Oct 2023	Indirect Tax Consulting	Respond to R. Allison (Alvarez & Marsal) to request a complete active claim list including claims for which omnis have not yet been filed	0.2	\$1,150.00	\$230.00
Li,Eric	Staff/Assistant	27 Oct 2023	Indirect Tax Consulting	Update Celsius return tracker efile status and carryforward/refund status	1.3	\$400.00	\$520.00
Flagg,Nancy A.	Executive Director	30 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	30 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt	0.2	\$950.00	\$190.00
Li,Eric	Staff/Assistant	30 Oct 2023	Indirect Tax Consulting	Internal EY call to discuss tax return tracker open items and follow-up list. Attendees: E. Li, N. Flagg, K. Gatt	0.2	\$400.00	\$80.00
Flagg,Nancy A.	Executive Director	31 Oct 2023	Indirect Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay.	0.2	\$1,150.00	\$230.00
Gatt,Katie	Senior Manager	31 Oct 2023	Indirect Tax Consulting	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay.	0.2	\$950.00	\$190.00
Total					60.7		\$55,275.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Steger, Adam E.	Senior Manager	02 Oct 2023	Tax provision support	Finalize the Q1/Q2 income tax provisions for tax years 2022 and 2023 to Celsius after sign-off from EY tax executive	1.4	\$695.00	\$973.00
Steger, Adam E.	Senior Manager	03 Oct 2023	Tax provision support	Review Q2/Q2 2022/2023 write-up for Celsius to book	0.3	\$695.00	\$208.50
Steger, Adam E.	Senior Manager	04 Oct 2023	Tax provision support	Assist EY Financial Advisory Accounting Services (FAAS) with 2022 Q4 correcting journal entries to prevent double counting of the Q2 income tax entries	0.6	\$695.00	\$417.00
Steger, Adam E.	Senior Manager	05 Oct 2023	Tax provision support	Meeting to discuss 2022 US tax Liability account with J. Fan. (Celsius) P. Pandey (Celsius)	0.5	\$695.00	\$347.50
Steger, Adam E.	Senior Manager	08 Oct 2023	Tax provision support	Assist with updates to management discussion and analysis tax section	1.1	\$695.00	\$764.50
Steger, Adam E.	Senior Manager	09 Oct 2023	Tax provision support	Draft explanation for J. Morgan (Celsius) of the impaired bitcoin sold in 2021 and 2022	1.4	\$695.00	\$973.00
Zaman, Sabina	Partner/Principal	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$850.00	\$425.00
Steger, Adam E.	Senior Manager	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$695.00	\$347.50
Eo, Brian Y	Manager	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$595.00	\$297.50
Toh, Yvonne	Manager	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$595.00	\$297.50
Horn, David	Partner/Principal	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$695.00	\$347.50
Riley, Sean	Senior Manager	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma EY Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$695.00	\$347.50
Zaman, Sabina	Partner/Principal	12 Oct 2023	Tax provision support	Meeting to discuss the tax implications on Celsius pro forma Attendees: B. Eo, Y. Toh, A. Steger,D. Horn. C. Lin, S. Riley, S. Zaman	0.5	\$850.00	\$425.00
Steger, Adam E.	Senior Manager	13 Oct 2023	Tax provision support	Review proforma return and notes for disclosure updates to team	0.3	\$695.00	\$208.50

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Steger, Adam E.	Senior Manager	20 Oct 2023	Tax provision support	Response to 2022 income tax disclosure comments from RSM	0.4	\$695.00	\$278.00
Steger, Adam E.	Senior Manager	24 Oct 2023	Tax provision support	Meeting to discuss Celsius Mining fixed asset tax basis rollforward for purposes of finalizing tax liability upon sale of assets to Fahrenheit EY Attendees: J. Hill, A. Steger	0.5	\$695.00	\$347.50
Hill, Jeff	Partner/Principal	24 Oct 2023	Tax provision support	Meeting to discuss Celsius Mining fixed asset tax basis rollforward for purposes of finalizing tax liability upon sale of assets to Fahrenheit EY Attendees: J. Hill, A. Steger	0.5	\$850.00	\$425.00
Steger, Adam E.	Senior Manager	25 Oct 2023	Tax provision support	Update income tax footnote for 2022 financial statements per discussions with RSM	0.5	\$695.00	\$347.50
Steger, Adam E.	Senior Manager	26 Oct 2023	Tax provision support	Meeting with D. Mendes (Blockcore) to discuss Q3 indirect income tax entries EY Attendees: A. Steger	0.3	\$695.00	\$208.50
Steger, Adam E.	Senior Manager	26 Oct 2023	Tax provision support	Assist tax compliance team with reconciliation of fixed asset tax basis	0.3	\$695.00	\$208.50
Steger, Adam E.	Senior Manager	31 Oct 2023	Tax provision support	Update Q3 interim income tax provision support, tax entries provided to the Company.	0.3	\$695.00	\$208.50
Total					12.4		\$8,828.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Meeting to discuss Q1 2023 advanced payment transfer support, and other open items from the weekend. EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Meeting to discuss Q1 2023 advanced payment transfer support, and other open items from the weekend. EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss questions pertaining to Q1 2023 advanced payment transfer support. EY Attendees: P. Yoo, T. Hayes	0.5	\$450.00	\$225.00
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss questions pertaining to Q1 2023 advanced payment transfer support. EY Attendees: P. Yoo, T. Hayes	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	02 Oct 2023	External Audit Support	Secondary review of updated income tax workpapers in conjunction with related party workbook.	1.9	\$695.00	\$1,320.50
Riley, Sean	Senior Manager	02 Oct 2023	External Audit Support	Secondary review of related party support workpaper.	2.3	\$695.00	\$1,598.50
Riley, Sean	Senior Manager	02 Oct 2023	External Audit Support	Secondary review of 2022 advanced payments workbook.	1.7	\$695.00	\$1,181.50
Eo, Brian Y	Manager	02 Oct 2023	External audit support	Update interim financial workbook to reflect the latest trial balance	3.7	\$595.00	\$2,201.50
Chen, Justin	Senior	02 Oct 2023	External audit support	Service Fixed Asset sample selection request	2.3	\$450.00	\$1,035.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Finalize preparation of FY2023 advanced payment transfer workbook and support	2.1	\$450.00	\$945.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Provide RSM support pertaining to FY 2021 fixed asset additions	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Provide RSM support pertaining to Q1 & Q3 2022 fixed asset additions	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Assist with review of RSM related party confirmations and coordinate signatures	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Provide RSM support pertaining to operating expense follow ups	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Prepare preliminary FY 2023 materiality workpaper to use as a scope for FY 2023 analytics	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	02 Oct 2023	External Audit Support	Begin preparation of FY 2023 analytics requested by RSM	1.2	\$450.00	\$540.00
Gust, Ryan A.	Manager	02 Oct 2023	External audit support	Review income tax workpapers to update related party workbook	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Review of income tax workbooks	2.2	\$595.00	\$1,309.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Review of interim 2023 cash flow workbook as of 6/30/23	2.7	\$595.00	\$1,606.50
Hayes, Taylor	Manager	02 Oct 2023	External Audit Support	Respond to RSM external audit questions on digital assets	2.2	\$595.00	\$1,309.00
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4	\$695.00	\$278.00
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4	\$450.00	\$180.00
Gust, Ryan A.	Manager	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. In addition, discussed questions and selections. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Secondary review of 2021 and 2022 fixed asset support required for external audit.	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Secondary review of fiscal year 2023 flux analytics.	2.1	\$695.00	\$1,459.50
Riley, Sean	Senior Manager	03 Oct 2023	External Audit Support	Secondary review Q4 2022 to Q2 2023 non mining equipment roll forward.	0.9	\$695.00	\$625.50
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Provide RSM support pertaining to due from related parties follow-up question	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Finish first round of FY 2023 analytics requested by RSM	2.7	\$450.00	\$1,215.00
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Provide J. Fan (Celsius) and P. Pandey (Celsius) updated tax entries to book and subsequently send over updated general ledger/trial balances files to both EY and RSM teams	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Prepare Q4 2022 to Q2 2023 non mining equipment rollforward	2.1	\$450.00	\$945.00
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Prepare updates to impairment memo after RSM follow-ups	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	03 Oct 2023	External Audit Support	Assist with review of RSM legal confirmations and coordinate signatures	0.2	\$450.00	\$90.00
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Review of legal letters received from external counsel for external audit procedures	1.6	\$595.00	\$952.00
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Review of additional tax entries	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Respond to RSM questions on long-lived asset impairment	2.8	\$595.00	\$1,666.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	03 Oct 2023	External Audit Support	Respond to RSM questions on Foreman dashboard and usage of devices to test hashrate	0.9	\$595.00	\$535.50
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Meeting with RSM to discuss FY21 fixed asset questions. EY Attendees: P. Yoo, T. Hayes	0.2	\$450.00	\$90.00
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Meeting with RSM to discuss FY21 fixed asset questions. EY Attendees: P. Yoo, T. Hayes	0.2	\$595.00	\$119.00
Riley, Sean	Senior Manager	04 Oct 2023	External Audit Support	Continue with secondary review of related party support workpaper.	2.3	\$695.00	\$1,598.50
Riley, Sean	Senior Manager	04 Oct 2023	External Audit Support	Secondary review of journal entry support for external audit.	1.8	\$695.00	\$1,251.00
Eo, Brian Y	Manager	04 Oct 2023	External audit support	Update interim financial workbook with latest trial balance	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	04 Oct 2023	External audit support	Update year-end financial workbook with latest trial balance	1.8	\$595.00	\$1,071.00
Chen, Justin	Senior	04 Oct 2023	External audit support	Service Journal Entry sample selection request	2.3	\$450.00	\$1,035.00
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Assist with retrieval of RSM requests pertaining to payroll processes & subsequently provide to RSM	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Begin retrieval of RSM requests pertaining to 2022 journal entry selections	2.7	\$450.00	\$1,215.00
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Coordinate final round of tax entries and subsequently provide updated general ledger/trial balance files to both EY and RSM teams	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Provide RSM support pertaining to FY 2021 fixed asset additions follow ups	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Review FY 2021 journal entry testing support to be provided to RSM to see if any updates need to be made (esp. the FY 2021 revenue one)	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	04 Oct 2023	External Audit Support	Review FY 2020 - FY 2022 RSM Suralinks and see if any updates or further support is needed. Upload support as needed	1.2	\$450.00	\$540.00
Gust, Ryan A.	Manager	04 Oct 2023	External audit support	Prepare audit sample support for journal entry testing	2.7	\$595.00	\$1,606.50
Gust, Ryan A.	Manager	04 Oct 2023	External audit support	Prepare related party support workpaper	3.2	\$595.00	\$1,904.00
Gust, Ryan A.	Manager	04 Oct 2023	External audit support	Review tax provision workpaper for related party support	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Update long-lived asset impairment memo based on RSM's questions and feedback	2.7	\$595.00	\$1,606.50
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Review cybersecurity inquiries	1.8	\$595.00	\$1,071.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Review sales and use tax calculation	1.4	\$595.00	\$833.00
Hayes, Taylor	Manager	04 Oct 2023	External Audit Support	Review RSM valuation questions and related back solved analysis	1.9	\$595.00	\$1,130.50
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Meeting to discuss 2021 fixed asset questions from RSM as well as discuss sales tax workbook for Q4 2022. EY Attendees: P. Yoo, T. Hayes	0.4	\$450.00	\$180.00
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Meeting to discuss 2021 fixed asset questions from RSM as well as discuss sales tax workbook for Q4 2022. EY Attendees: P. Yoo, T. Hayes	0.4	\$595.00	\$238.00
Riley, Sean	Senior Manager	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$450.00	\$225.00
Gust, Ryan A.	Manager	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Meeting with RSM audit team to discuss status update and any questions EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	05 Oct 2023	External Audit Support	Secondary review of Celsius Holdings related party workbook.	1.7	\$695.00	\$1,181.50
Eo, Brian Y	Manager	05 Oct 2023	External audit support	Review year-end financial workbook	2.1	\$595.00	\$1,249.50
Eo, Brian Y	Manager	05 Oct 2023	External audit support	Review interim financial workbook	2.3	\$595.00	\$1,368.50
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Assist with retrieval of RSM requests pertaining to related party confirmations	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Prepare Q4 2022 sales tax accrual workpaper based off tax team files to provide to RSM	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Retrieve invoices pertaining to 2022 journal entry selection for storage expense	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Finish retrieval of RSM requests pertaining to 2022 journal entry selections	0.7	\$450.00	\$315.00
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Update FY 2023 analytics with latest trial balance amounts	0.7	\$450.00	\$315.00
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Begin preparation of 2nd round of FY 2023 analytics requested by RSM	2.4	\$450.00	\$1,080.00
Yoo, Patrick	Senior	05 Oct 2023	External Audit Support	Begin providing FY 2023 RSM Suralink requests	0.6	\$450.00	\$270.00
Gust, Ryan A.	Manager	05 Oct 2023	External audit support	Prepare the related party workpaper for Celsius US Holdings	3.0	\$595.00	\$1,785.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Review weighted average cost of capital calculation	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Respond to RSM questions on fixed asset disposals during 2022 and 2023	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Review prepaid hosting expense questions from RSM	1.3	\$595.00	\$773.50
Hayes, Taylor	Manager	05 Oct 2023	External Audit Support	Respond to prepaid hosting questions from RSM	1.5	\$595.00	\$892.50
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust	0.6	\$450.00	\$270.00
Gust, Ryan A.	Manager	06 Oct 2023	External Audit Support	Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Meeting with RSM to discuss Fiscal Year (FY) 2021 cost of goods sold (cogs), journal entry, and digital assets workbook. EY Attendees: P. Yoo, T. Hayes, R. Gust	0.6	\$595.00	\$357.00
Chen, Justin	Senior	06 Oct 2023	External audit support	Tie out valuation income statement for interim	1.1	\$450.00	\$495.00
Chen, Justin	Senior	06 Oct 2023	External audit support	Tie out valuation income statement for 2022 year-end	1.3	\$450.00	\$585.00
Chen, Justin	Senior	06 Oct 2023	External audit support	Tie out valuation income statement for 2021 year-end	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Finish preparation of 2nd round of FY 2023 analytics requested by RSM	2.9	\$450.00	\$1,305.00
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Continue providing FY 2023 RSM Suralink requests (bank statements, reconciliations, etc)	0.6	\$450.00	\$270.00
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Go through fiscal year (FY) 2021 costs of goods sold (COGS) follow ups from RSM, retrieve and update support	3.7	\$450.00	\$1,665.00
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Go through fiscal year (FY) 2022 costs of goods sold (COGS) follow ups from RSM, retrieve and update support	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	06 Oct 2023	External Audit Support	Begin preparation of fiscal year (FY) 2023 RSM "quarterly inquiries" file	0.8	\$450.00	\$360.00
Gust, Ryan A.	Manager	06 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.6	\$595.00	\$1,547.00
Gust, Ryan A.	Manager	06 Oct 2023	External audit support	Prepare Cost of Goods Sold audit sample selection support	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Review Frontier invoices	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Review Generally Accepted Accounting Principles financial statement checklist	2.9	\$595.00	\$1,725.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	06 Oct 2023	External Audit Support	Update financials based on updated to financial statement checklist	2.4	\$595.00	\$1,428.00
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Meeting to review 2023 analytics prepared for RSM as well as updates on 2021 costs of goods sold (COGS) and JE testing follow-up questions. EY Attendees: P. Yoo, T. Hayes	0.9	\$450.00	\$405.00
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Meeting to review 2023 analytics prepared for RSM as well as updates on 2021 costs of goods sold (COGS) and JE testing follow-up questions. EY Attendees: P. Yoo, T. Hayes	0.9	\$595.00	\$535.50
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to discuss fiscal year (FY) 2021 costs of goods sold (COGS) follow-up questions from RSM. EY Attendees: P. Yoo	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address RSM follow-up inquiries pertaining to invoices for journal entry selections for 2022	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address manager review comments within FY 2023 analytics	2.3	\$450.00	\$1,035.00
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address RSM follow-up inquiries pertaining to invoices for journal entry selections for 2021	2.5	\$450.00	\$1,125.00
Yoo, Patrick	Senior	09 Oct 2023	External Audit Support	Address RSM follow-up inquiries pertaining to 2021 cost of revenue by going through all Core invoices	3.8	\$450.00	\$1,710.00
Gust, Ryan A.	Manager	09 Oct 2023	External audit support	Prepare sample selection support for Journal entry testing	0.3	\$595.00	\$178.50
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review cost of goods sold analysis	2.4	\$595.00	\$1,428.00
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review draft journal entries resulting from cost of goods sold analysis	0.9	\$595.00	\$535.50
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review of management discussions and analysis for 2022	2.7	\$595.00	\$1,606.50
Hayes, Taylor	Manager	09 Oct 2023	External Audit Support	Review of management discussions and analysis for 6/30/23	1.1	\$595.00	\$654.50
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with RSM and P. Pandey (Celsius) to do a live walkthrough of Netsuite. EY Attendees: P. Yoo, R. Gust	0.3	\$450.00	\$135.00
Gust, Ryan A.	Manager	10 Oct 2023	External Audit Support	Meeting with RSM and P. Pandey (Celsius) to do a live walkthrough of Netsuite. EY Attendees: P. Yoo, R. Gust	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$695.00	\$347.50
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$450.00	\$225.00
Gust, Ryan A.	Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$595.00	\$297.50
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions/follow-ups. EY Attendees: P. Yoo, R. Gust, S. Riley, T. Hayes	0.5	\$595.00	\$297.50

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to discuss RSM follow-ups pertaining to Core. EY Attendees: P. Yoo, T. Hayes	0.5	\$450.00	\$225.00
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Meeting with Jenny to discuss RSM follow-ups pertaining to Core. EY Attendees: P. Yoo, T. Hayes	0.5	\$595.00	\$297.50
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Meeting with RSM to discuss FY22 advanced payment follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5	\$450.00	\$225.00
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Meeting with RSM to discuss FY22 advanced payment follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5	\$595.00	\$297.50
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Finalized fiscal year (FY) 2023 analytics and sent over to Celsius and RSM	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Address additional fiscal year (FY) 2021 journal entry testing RSM follow-ups	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Begin preparation advanced payment transfers to fixed asset workpaper	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	10 Oct 2023	External Audit Support	Finish addressing fiscal year (FY) 2021 cost of revenue RSM follow ups	1.1	\$450.00	\$495.00
Gust, Ryan A.	Manager	10 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.6	\$595.00	\$1,547.00
Adams, Paul	Staff	10 Oct 2023	External audit support	Retrieve sample invoices for audit support	0.4	\$295.00	\$118.00
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Review Core Scientific invoices and expenses incurred	2.1	\$595.00	\$1,249.50
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Review and respond to RSM revenue questions	2.9	\$595.00	\$1,725.50
Hayes, Taylor	Manager	10 Oct 2023	External Audit Support	Respond to RSM questions on fixed asset rollforward	1.4	\$595.00	\$833.00
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Meeting to discuss progress of advanced payment rollforward/proof EY Attendees: P. Yoo, T. Hayes	0.7	\$450.00	\$315.00
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Meeting with Taylor to discuss progress of advanced payment rollforward/proof EY Attendees: P. Yoo, T. Hayes	0.7	\$595.00	\$416.50
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) and P. Pandey (Celsius) to discuss advance payment proof and questions on certain areas, including best way to efficiently produce results. EY Attendees: P. Yoo, T. Hayes	0.8	\$450.00	\$360.00
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) and P. Pandey (Celsius) to discuss advance payment proof and questions on certain areas, including best way to efficiently produce results. EY Attendees: P. Yoo, T. Hayes	0.8	\$595.00	\$476.00
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to fiscal year (FY) 22 prepaid hosting expenses after their manager-level review. EY Attendees: P. Yoo, T. Hayes	0.5	\$450.00	\$225.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Meeting with RSM to discuss follow-up questions pertaining to fiscal year (FY) 22 prepaid hosting expenses after their manager-level review. EY Attendees: P. Yoo, T. Hayes	0.5	\$595.00	\$297.50
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Continue updating advanced payment transfer to fixed assets workbook	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Review RSM Suralink portal and address open questions and requests	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Address fiscal year (FY) 2022 cost of revenue RSM follow-up inquiries	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	11 Oct 2023	External Audit Support	Address fiscal year (FY) 2022 prepaid hosting RSM follow-up inquiries	1.1	\$450.00	\$495.00
Lindeman, Ryan P.	Senior	11 Oct 2023	External audit support	Respond to final comments on workpapers	3.1	\$450.00	\$1,395.00
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Review advanced payments rollforward	2.2	\$595.00	\$1,309.00
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Respond to RSM questions on advanced payments	1.4	\$595.00	\$833.00
Hayes, Taylor	Manager	11 Oct 2023	External Audit Support	Review Simple Agreement for Future Equity (SAFE) valuation	2.4	\$595.00	\$1,428.00
Riley, Sean	Senior Manager	12 Oct 2023	External Audit Support	Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$695.00	\$417.00
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$450.00	\$270.00
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Meeting to discuss live review of advanced payments workbook prepared as requested by RSM. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.6	\$595.00	\$357.00
Riley, Sean	Senior Manager	12 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$695.00	\$208.50
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$450.00	\$135.00
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and open items. EY Attendees: P. Yoo, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Meeting with RSM to discuss prepaid hosting follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5	\$450.00	\$225.00
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Meeting with RSM to discuss prepaid hosting follow-up inquiries. EY Attendees: P. Yoo, T. Hayes	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	12 Oct 2023	External Audit Support	Secondary review of Frontier Mining reconciliation.	2.4	\$695.00	\$1,668.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Finalize preparation of advanced payments transfers to fixed assets workbook and send to RSM	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Address FY 2021 transformers RSM questions by sending request to J. Fan (Celsius) and P. Pandey (Celsius)	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Begin reviewing Q3 2023 additions sent over by P. Pandey (Celsius) to factor into Q3 2023 depreciation template	2.6	\$450.00	\$1,170.00
Yoo, Patrick	Senior	12 Oct 2023	External Audit Support	Review RSM Suralink portal and address open questions/requests	0.8	\$450.00	\$360.00
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Review Form-10	1.1	\$595.00	\$654.50
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Review Rhodium investment agreement	1.3	\$595.00	\$773.50
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Update management discussion and analysis	1.9	\$595.00	\$1,130.50
Hayes, Taylor	Manager	12 Oct 2023	External Audit Support	Review Cedarvale transaction with Core Scientific and Celsius	2.1	\$595.00	\$1,249.50
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Finish addressing FY 2021 transformers RSM question by reviewing invoice and payment support	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Continue reviewing Q3 2023 additions received from P. Pandey (Celsius) to factor into Q3 2023 depreciation template	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Review all Frontier Mining invoices for FY 2022 and FY 2023 and summarize fixed management fee	3.5	\$450.00	\$1,575.00
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Address RSM follow-up about a couple ethereum activities that were not associated with Mining	0.2	\$450.00	\$90.00
Yoo, Patrick	Senior	13 Oct 2023	External Audit Support	Address RSM follow-up concerning proceeds within cryptocurrency rollforward	0.5	\$450.00	\$225.00
Gust, Ryan A.	Manager	13 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.9	\$595.00	\$1,725.50
Adams, Paul	Staff	13 Oct 2023	External audit support	Provide assistance on external invoice data manipulation	0.9	\$295.00	\$265.50
Zimmer, Kristin	Manager	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset roll forward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3	\$695.00	\$208.50
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3	\$450.00	\$135.00
Hayes, Taylor	Manager	16 Oct 2023	External Audit Support	Meeting to discuss FY 22 deferred asset rollforward question from RSM. EY Attendees: K. Zimmer, P. Yoo, S. Riley, T. Hayes	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	16 Oct 2023	External Audit Support	Meeting with RSM to discuss questions related to price allocation (PPA) memo. EY Attendees: P. Yoo, S. Riley	0.4	\$695.00	\$278.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Meeting with RSM to discuss questions related to price allocation (PPA) memo. EY Attendees: P. Yoo, S. Riley	0.4	\$450.00	\$180.00
Mhana, Anas	Senior Manager	16 Oct 2023	External audit support	Meeting to discuss internal the project status of the engagement EY Attendees: A.Mhana, E.Barda	0.9	\$595.00	\$535.50
Barda, Eli	Partner/Principal	16 Oct 2023	External audit support	Meeting to discuss internal the status of the engagement EY Attendees : A.Mhana, E.Barda	0.9	\$850.00	\$765.00
Riley, Sean	Senior Manager	16 Oct 2023	External Audit Support	Secondary review of payroll audit sample selection support	2.9	\$695.00	\$2,015.50
Eo, Brian Y	Manager	16 Oct 2023	External audit support	Update interim financial statement workbook based on auditors comment	0.7	\$595.00	\$416.50
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Research RSM follow-up questions concerning price allocation (PPA) memo	1.5	\$450.00	\$675.00
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Finalize preparation of Q3 2023 depreciation file and review internally	3.9	\$450.00	\$1,755.00
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Research RSM follow-up questions concerning Luna Squares within prepaid hosting	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Review Frontier Mining prepaid/actual summary internally prior to J. Block (Celsius) review	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	16 Oct 2023	External Audit Support	Research RSM follow-up questions concerning digital assets for FY22	0.9	\$450.00	\$405.00
Gust, Ryan A.	Manager	16 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.6	\$595.00	\$1,547.00
Zimmer, Kristin	Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3	\$695.00	\$208.50
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3	\$450.00	\$135.00
Gust, Ryan A.	Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress. EY Attendees: K. Zimmer, P. Yoo, R. Gust, S. Riley	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	17 Oct 2023	External Audit Support	Meeting with RSM to discuss advanced payment and fixed asset questions. EY Attendees: P. Yoo, S. Riley	0.3	\$695.00	\$208.50
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Meeting with RSM to discuss advanced payment and fixed asset questions. EY Attendees: P. Yoo, S. Riley	0.3	\$450.00	\$135.00
Riley, Sean	Senior Manager	17 Oct 2023	External Audit Support	Meeting to review Q3 2023 depreciation file as well as Frontier prepaid email from P. Pandey (Celsius). EY Attendees: P. Yoo, S. Riley	0.5	\$695.00	\$347.50
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Meeting to review Q3 2023 depreciation file as well as Frontier prepaid email from P. Pandey (Celsius). EY Attendees: P. Yoo, S. Riley	0.5	\$450.00	\$225.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Final updates to Q3 2023 depreciation prior to P. Pandey (Celsius) review	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Research into Q3 2023 Fixed Assets (FA) module variance as requested by P. Pandey (Celsius)	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Research RSM follow-ups with long-lived asset impairment memo concerning uptime	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Research RSM follow-ups with fixed assets (sent over additional support requests)	2.9	\$450.00	\$1,305.00
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Check clerical accuracy of latest fiscal year 2023 trial balances received from Celsius	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	17 Oct 2023	External Audit Support	Aggregate updated open items list pertaining to RSM requests and Q3 2023	0.6	\$450.00	\$270.00
Gust, Ryan A.	Manager	17 Oct 2023	External audit support	Review the transfer pricing workbook	1.1	\$595.00	\$654.50
Riley, Sean	Senior Manager	18 Oct 2023	External Audit Support	Meeting to review costs of goods sold (COGS) and fixed assets RSM questions after more follow-ups. EY Attendees: P. Yoo, S. Riley	0.2	\$695.00	\$139.00
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting to review costs of goods sold (COGS) and fixed assets RSM questions after more follow-ups. EY Attendees: P. Yoo, S. Riley	0.2	\$450.00	\$90.00
Riley, Sean	Senior Manager	18 Oct 2023	External Audit Support	Meeting with RSM to discuss 2022 costs of goods sold (COGS) follow up inquiries. EY Attendees: P. Yoo, S. Riley	0.3	\$695.00	\$208.50
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting with RSM to discuss 2022 costs of goods sold (COGS) follow up inquiries. EY Attendees: P. Yoo, S. Riley	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting with RSM to quickly review fixed asset follow-up questions sent earlier in day. Ensure we were on the same page EY Attendees: P. Yoo	0.2	\$450.00	\$90.00
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss each item on the cumulative open items list sent earlier, as well as new RSM follow-ups from this day. EY Attendees: P. Yoo	0.9	\$450.00	\$405.00
Riley, Sean	Senior Manager	18 Oct 2023	External Audit Support	Secondary review of cost of goods sold follow ups for 2022.	2.2	\$695.00	\$1,529.00
Eo, Brian Y	Manager	18 Oct 2023	External audit support	Address auditor comments for year end financial statement excel workbook	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	18 Oct 2023	External audit support	Address auditor comments for interim financial statement excel workbook	2.7	\$595.00	\$1,606.50
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Continue researching RSM follow-ups with fixed assets (sent over additional support requests)	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Research RSM follow-ups with Construction in Progress (CIP)	3.4	\$450.00	\$1,530.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	18 Oct 2023	External Audit Support	Research RSM follow-ups with 2022 cost of goods sold (sent over additional support requests), including proof of costs of goods sold (COGS) balance	3.9	\$450.00	\$1,755.00
Gust, Ryan A.	Manager	18 Oct 2023	External audit support	Prepare payroll audit sample selection support	2.2	\$595.00	\$1,309.00
Mhana, Anas	Senior Manager	18 Oct 2023	External audit support	Review the legal documents received from the Court in connection with Bankruptcy Case No. 22-10968.	1.8	\$595.00	\$1,071.00
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2	\$450.00	\$90.00
Eo, Brian Y	Manager	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2	\$595.00	\$119.00
Zimmer, Kristin	Manager	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2	\$595.00	\$119.00
Adams, Paul	Staff	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2	\$295.00	\$59.00
Gust, Ryan A.	Manager	19 Oct 2023	External Audit Support	Meeting to discuss internal status with all internal workstreams EY Attendees: P. Yoo, B. Eo, K. Zimmer, P. Adams, R. Gust	0.2	\$595.00	\$119.00
Riley, Sean	Senior Manager	19 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.5	\$695.00	\$347.50
Zimmer, Kristin	Manager	19 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.5	\$595.00	\$297.50
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting to discuss RSM audit status and any questions, as well as key areas of focus. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.5	\$450.00	\$225.00
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to discuss 2022 Core reconciliation for cost of revenue EY Attendees: P. Yoo	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) to further discuss 2022 Core reconciliation for cost of revenue and finalize RSM response once additional support was provided EY Attendees: P. Yoo	0.8	\$450.00	\$360.00
Riley, Sean	Senior Manager	19 Oct 2023	External Audit Support	Secondary review of construction in progress support required for external audit.	1.4	\$695.00	\$973.00
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Finalize RSM follow-ups with fixed assets (sent over additional support requests)	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Finalize RSM follow-ups with Construction in Progress (CIP)	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Finalize RSM follow-ups with 2022 cost of goods sold (sent over additional support requests), including proof of costs of goods sold (COGS) balance after calls with Celsius	3.4	\$450.00	\$1,530.00
Yoo, Patrick	Senior	19 Oct 2023	External Audit Support	Research and finalize RSM follow-ups with 2021 journal entry testing (sent over additional support requests)	1.6	\$450.00	\$720.00
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Research and finalize RSM follow-ups with 2022 cost of goods sold (sent over additional support requests on 10/20)	1.1	\$450.00	\$495.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Research discrepancies seen in Q1/Q2 2023 trial balances with mining equipment accumulated depreciation	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Aggregate and send updated open items list pertaining to RSM requests and Q3 2023	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Continue research into Q3 2023 Fixed Assets (FA) module variance as requested by Pratibha	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	20 Oct 2023	External Audit Support	Review RSM Suralink for any additional open items/requests, and fulfill requests as necessary	0.9	\$450.00	\$405.00
Gust, Ryan A.	Manager	20 Oct 2023	External audit support	Review third quarter 2023 payroll documents	1.8	\$595.00	\$1,071.00
Riley, Sean	Senior Manager	23 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley	0.3	\$695.00	\$208.50
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley	0.3	\$450.00	\$135.00
Gust, Ryan A.	Manager	23 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and progress, along with any questions EY Attendees: P. Yoo, R. Gust, S. Riley	0.3	\$595.00	\$178.50
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 fixed assets and depreciation. EY Attendees: P. Yoo	0.8	\$450.00	\$360.00
Riley, Sean	Senior Manager	23 Oct 2023	External Audit Support	Meeting with RSM to discuss fiscal year 2022 cost of revenue follow-up inquiries after providing additional support last week. EY Attendees: P. Yoo, S. Riley	0.4	\$695.00	\$278.00
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Meeting with RSM to discuss fiscal year 2022 cost of revenue follow-up inquiries after providing additional support last week. EY Attendees: P. Yoo, S. Riley	0.4	\$450.00	\$180.00
Mhana, Anas	Senior Manager	23 Oct 2023	External audit support	Meeting to discuss the legal documents received from the Court, EY Attendees: A.Mhana, E.Barda	2.2	\$595.00	\$1,309.00
Barda, Eli	Partner/Principal	23 Oct 2023	External audit support	Meeting to discuss the legal documents received from the Court, EY Attendees: A.Mhana, E.Barda	2.2	\$850.00	\$1,870.00
Riley, Sean	Senior Manager	23 Oct 2023	External Audit Support	Secondary review of legal audit support.	1.7	\$695.00	\$1,181.50
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Continue review of discrepancy for Q3 2023 fixed asset module summary tab	2.1	\$450.00	\$945.00
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Prepare response for RSM follow-ups pertaining to Fiscal Year (FY) 2022 Costs of Goods Sold (COGS) Selection 15 and other Costs of Goods Sold (COGS) selections	1.9	\$450.00	\$855.00
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Update Q3 2023 depreciation file after discussions with Pratibha	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Obtain most updated versions of trial balances (with frontier and self-mining reclasses) to reconcile against previous versions	1.3	\$450.00	\$585.00
Yoo, Patrick	Senior	23 Oct 2023	External Audit Support	Review all received items to date and send updated open items list	0.9	\$450.00	\$405.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal expenses for fiscal year 2021	1.3	\$595.00	\$773.50
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal expenses for fiscal year 2022	1.3	\$595.00	\$773.50
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal accruals for fiscal year 2021	0.9	\$595.00	\$535.50
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare audit support for legal accruals for fiscal year 2022	0.9	\$595.00	\$535.50
Gust, Ryan A.	Manager	23 Oct 2023	External audit support	Prepare transfer pricing support for fiscal year 2022	1.1	\$595.00	\$654.50
Lindeman, Ryan P.	Senior	23 Oct 2023	External audit support	Respond to auditor inquiries on legal expenses	1.1	\$450.00	\$495.00
Adams, Paul	Staff	23 Oct 2023	External audit support	Retrieve relevant invoices for external auditor request	1.1	\$295.00	\$324.50
Mhana, Anas	Senior Manager	23 Oct 2023	External audit support	Review the legal documents received from the Court in connection with Bankruptcy Case No. 22-10968.	2.1	\$595.00	\$1,249.50
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 depreciation schedule in detail, along with FA module summary. EY Attendees: P. Yoo	1.5	\$450.00	\$675.00
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Finalize draft of Q3 2023 depreciation file and send to P. Pandey (Celsius) for her detailed review	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review of Q3 2023 workbooks provided by Pratibha - all balance sheet accounts within "monthly reconciliation" workbook	2.8	\$450.00	\$1,260.00
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review Q3 2023 Construction in Progress (CIP) workbook	1.3	\$450.00	\$585.00
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review Q3 2023 advanced payments workbook	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	24 Oct 2023	External Audit Support	Review Q3 2023 leases workbook	0.6	\$450.00	\$270.00
Gust, Ryan A.	Manager	24 Oct 2023	External audit support	Prepare legal expense payment support for fiscal year 2021	1.1	\$595.00	\$654.50
Lindeman, Ryan P.	Senior	24 Oct 2023	External audit support	Continue to respond to auditor inquiries on legal expenses	0.4	\$450.00	\$180.00
Mhana, Anas	Senior Manager	24 Oct 2023	External audit support	Prepare for the meeting to discuss the legal documents received from the Court	1.8	\$595.00	\$1,071.00
Riley, Sean	Senior Manager	25 Oct 2023	External Audit Support	Meeting to discuss FY2023 indirect tax accruals (sales tax, property) for Mining with Jeff Morgan from Celsius Network. EY Attendees: P. Yoo, S. Riley	0.6	\$695.00	\$417.00
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Meeting to discuss FY2023 indirect tax accruals (sales tax, property) for Mining with Jeff Morgan from Celsius Network. EY Attendees: P. Yoo, S. Riley	0.6	\$450.00	\$270.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer, Kristin	Manager	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4	\$595.00	\$238.00
Riley, Sean	Senior Manager	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4	\$695.00	\$278.00
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and any questions. Next steps were also discussed EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley	0.4	\$450.00	\$180.00
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Retrieve organizational docs requested by RSM	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Review Q3 2023 sales tax accrual after call with Jeff Morgan, and check the Q3 2023 fixed assets module to ensure these are captured appropriately	2.4	\$450.00	\$1,080.00
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Review internal team member's work over Q3 2023 workbook review for balance sheet reconciliations	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Begin Q3 2023 year-to-date Costs of Goods Sold (COGS) (hosting services) tie-out to invoices and supporting details	3.5	\$450.00	\$1,575.00
Yoo, Patrick	Senior	25 Oct 2023	External Audit Support	Review Q3 2023 digital assets workbook	0.8	\$450.00	\$360.00
Barda, Eli	Partner/Principal	25 Oct 2023	External audit support	Review the legal documents Case No. 22-10964 and Emails.	1.3	\$850.00	\$1,105.00
Zimmer, Kristin	Manager	26 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 digital assets workbook and work performed. EY Attendees: P. Yoo, K. Zimmer	0.5	\$595.00	\$297.50
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Meeting with P. Pandey (Celsius) to discuss Q3 2023 digital assets workbook and work performed. EY Attendees: P. Yoo, K. Zimmer	0.5	\$450.00	\$225.00
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Meeting with RSM to discuss final follow-up questions pertaining to 2022 cost of revenue and potential adjustment. EY Attendees: P. Yoo, S. Riley	0.4	\$695.00	\$278.00
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Meeting with RSM to discuss final follow-up questions pertaining to 2022 cost of revenue and potential adjustment. EY Attendees: P. Yoo, S. Riley	0.4	\$450.00	\$180.00
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.2	\$695.00	\$139.00
Zimmer, Kristin	Manager	26 Oct 2023	External Audit Support	Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.2	\$595.00	\$119.00
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Internal meeting to discuss potential adjustment to impairment for cryptocurrencies. EY Attendees: P. Yoo, K. Zimmer, S. Riley	0.2	\$450.00	\$90.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Meeting with RSM to discuss loose ends on final follow-ups pertaining to COGS. EY Attendees: P. Yoo	0.2	\$450.00	\$90.00
Mhana, Anas	Senior Manager	26 Oct 2023	External audit support	Meeting to continue discussion around the legal documents received from the Court EY Attendees: A.Mhana, E.Barda	1.5	\$595.00	\$892.50
Barda, Eli	Partner/Principal	26 Oct 2023	External audit support	Meeting to continue discussion around the legal documents received from the Court EY Attendees: A.Mhana, E.Barda	1.5	\$850.00	\$1,275.00
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Secondary review of year-to-date (through Q3) hosting services expense reconciliation.	1.8	\$695.00	\$1,251.00
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Secondary review of Q3 2023 workbooks for purposes of external audit.	2.3	\$695.00	\$1,598.50
Riley, Sean	Senior Manager	26 Oct 2023	External Audit Support	Secondary review of Q3 2023 payroll audit support.	1.6	\$695.00	\$1,112.00
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update year end financial statement workbook- liabilities subject to compromise	1.2	\$595.00	\$714.00
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update year end financial statement workbook - related party	1.1	\$595.00	\$654.50
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update year end financial statement workbook - reclassification of realized gain on investment	0.2	\$595.00	\$119.00
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update interim financial statement workbook - liabilities subject to compromise	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update interim financial statement workbook - related party	0.8	\$595.00	\$476.00
Eo, Brian Y	Manager	26 Oct 2023	External audit support	Update interim financial statement workbook - reclassification of realized gain on investment	0.2	\$595.00	\$119.00
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Continue review of Q3 2023 digital assets workbook, including tieout to Q3 2023 COGS detail for hosting services	1.4	\$450.00	\$630.00
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Continue tieout of Q3 2023 YTD COGS (hosting services)	2.8	\$450.00	\$1,260.00
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Review Jeff Morgan response after sales tax accrual meeting and check against Pratibha-provided Q3 2023 sales tax accrual and fixed asset summary	1.3	\$450.00	\$585.00
Yoo, Patrick	Senior	26 Oct 2023	External Audit Support	Review all received items to date and send updated open items list (go through Suralink as well)	0.9	\$450.00	\$405.00
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Prepare third quarter 2023 payroll support	2.4	\$595.00	\$1,428.00
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Review third quarter 2023 payroll support	0.4	\$595.00	\$238.00
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Review open items list for outstanding items	0.2	\$595.00	\$119.00
Gust, Ryan A.	Manager	26 Oct 2023	External audit support	Review second quarter service fees allocation workbook	1.8	\$595.00	\$1,071.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Adams, Paul	Staff	26 Oct 2023	External audit support	Analyze invoice documents for financial statement line item support	1.3	\$295.00	\$383.50
Riley, Sean	Senior Manager	27 Oct 2023	External Audit Support	Secondary review of Q3 2023 service fees reconciliation.	2.8	\$695.00	\$1,946.00
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - balance sheet (change from PQ)	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - balance sheet (change from PY end)	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - income statement (change from PQ)	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare Q3 2023 analytics - income statement (change from same Q PY)	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare additional Q1 analytic - income statement (change from PQ)	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	27 Oct 2023	External Audit Support	Prepare additional Q2 analytic - income statement (change from PQ)	0.9	\$450.00	\$405.00
Gust, Ryan A.	Manager	27 Oct 2023	External audit support	Prepare service fees gross profit reconciliation	2.8	\$595.00	\$1,666.00
Gust, Ryan A.	Manager	27 Oct 2023	External audit support	Review service fees gross profit reconciliation	1.4	\$595.00	\$833.00
Gust, Ryan A.	Manager	27 Oct 2023	External audit support	Review third quarter 2023 payroll support	0.6	\$595.00	\$357.00
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6	\$450.00	\$270.00
Gust, Ryan A.	Manager	30 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6	\$595.00	\$357.00
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Meeting with J. Fan (Celsius) & P. Pandey (Celsius) to discuss cumulative open items to date, any questions and gameplan to complete. EY Attendees: P. Yoo, R. Gust, T. Hayes	0.6	\$595.00	\$357.00
Mhana, Anas	Senior Manager	30 Oct 2023	External audit support	Meeting to discuss internal the status of the engagement EY Attendees: A.Mhana, E.Barda	0.5	\$595.00	\$297.50
Barda, Eli	Partner/Principal	30 Oct 2023	External audit support	Meeting to discuss internal the status of the engagement EY Attendees: A.Mhana, E.Barda	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	30 Oct 2023	External Audit Support	Secondary review of updates to Q2 2023 service fee calculation.	0.8	\$695.00	\$556.00
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Address internal review comments for all analytics prepared on 10/27/2023	1.7	\$450.00	\$765.00
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Begin pulling down Q3 2023 year-to-date hosting services invoices into a local folder in preparation of fiscal year 2023 audit	1.1	\$450.00	\$495.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Review client-provided items from open items list and send out updated open items list	1.7	\$450.00	\$765.00
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Review Q1/Q2 2023 deferred asset workbooks for quarter-end impairment calculation accuracy	1.2	\$450.00	\$540.00
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Clear quality reviewer comments in Canvas for recently reviewed workpapers	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	30 Oct 2023	External Audit Support	Review latest versions of TBs sent by Pratibha against previous version for changes made and communicate to internal team	0.9	\$450.00	\$405.00
Gust, Ryan A.	Manager	30 Oct 2023	External audit support	Update second quarter interim service fees	1.4	\$595.00	\$833.00
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Update long-lived asset impairment calculation as of 9/30/22	3.1	\$595.00	\$1,844.50
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Draft updated journal entries for updated long lived asset impairment calculation and related depreciation	2.6	\$595.00	\$1,547.00
Hayes, Taylor	Manager	30 Oct 2023	External Audit Support	Update long lived asset impairment memo for updates to calculation	1.1	\$595.00	\$654.50
Riley, Sean	Senior Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4	\$695.00	\$278.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4	\$450.00	\$180.00
Gust, Ryan A.	Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Zimmer, Kristin	Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Meeting with RSM to discuss audit status and questions. EY Attendees: P. Yoo, K. Zimmer, R. Gust, S. Riley, T. Hayes	0.4	\$595.00	\$238.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Meeting to discuss Q3 2023 sales tax pertaining to mining equipment. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Morgan (Celsius)	0.2	\$450.00	\$90.00
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Meeting to discuss Q3 2023 sales tax pertaining to mining equipment. EY Attendees: P. Yoo, T. Hayes Other Attendees: J. Morgan (Celsius)	0.2	\$595.00	\$119.00
Riley, Sean	Senior Manager	31 Oct 2023	External Audit Support	Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by J. Fan (Celsius). EY Attendees: P. Yoo, S. Riley, T. Hayes	1.2	\$695.00	\$834.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by J. Fan (Celsius). EY Attendees: P. Yoo, S. Riley, T. Hayes	1.2	\$450.00	\$540.00
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Meeting to discuss 2023 sales tax, depreciation, and 2022 core cost of goods sold deep-dive performed by Jenny. EY Attendees: P. Yoo, S. Riley, T. Hayes	1.2	\$595.00	\$714.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	31 Oct 2023	External audit support	Review historical financial statement workbook updates on energy derivative	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	31 Oct 2023	External audit support	Review historical financial statement workbook updates on hosting prepaid expenses	0.7	\$595.00	\$416.50
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Final updates to Q3 2023 depreciation schedule after calls with Jeff Morgan and Pratibha + send to Pratibha for review along with sales tax	1.1	\$450.00	\$495.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Final updates to Q1/Q2 2023 additional RSM analytics and upload to Suralink	0.9	\$450.00	\$405.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Scan Suralink and upload any new support (provided 2023 asset sale agreements)	0.8	\$450.00	\$360.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Review client-provided items from open items list and send out updated open items list	1.3	\$450.00	\$585.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Continue reviewing Q3 2023 support provided to date for accuracy (analytics, fixed assets, prepaids, etc)	1.7	\$450.00	\$765.00
Yoo, Patrick	Senior	31 Oct 2023	External Audit Support	Review sales tax accruals for Q1/Q3 to assess proper capitalization	1.1	\$450.00	\$495.00
Gust, Ryan A.	Manager	31 Oct 2023	External audit support	Review third quarter service fees workbook	1.7	\$595.00	\$1,011.50
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Review depreciation calculation following updates to sales tax	2.6	\$595.00	\$1,547.00
Hayes, Taylor	Manager	31 Oct 2023	External Audit Support	Respond to RSM questions on updated long lived asset impairment calculation	2.1	\$595.00	\$1,249.50
Total					427.8		\$231,416.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma status updates. EY Attendees: Y. Toh, C. Lin	0.6	\$695.00	\$417.00
Toh, Yvonne	Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma status updates. EY Attendees: Y. Toh, C. Lin	0.6	\$595.00	\$357.00
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh	0.6	\$695.00	\$417.00
Horn, David	Partner/Principal	02 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh	0.6	\$850.00	\$510.00
Toh, Yvonne	Manager	02 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments and status. EY Attendees: C. Lin, D. Horn, Y. Toh	0.6	\$595.00	\$357.00
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Review Fahrenheit and Bitcoin management agreements	2.3	\$695.00	\$1,598.50
Lin, Caleb	Senior Manager	02 Oct 2023	Registration Statement Support	Review Management Discussions and Analysis (MD&A)	1.4	\$695.00	\$973.00
Toh, Yvonne	Manager	02 Oct 2023	Registration Statement Support	Draft Managements Discussion and Analysis (MD&A)	2.4	\$595.00	\$1,428.00
Kryva, Anastasiya	Senior	02 Oct 2023	Registration Statement Support	Clearing general review MD&A comments on cash flows	0.6	\$450.00	\$270.00
Eo, Brian Y	Manager	02 Oct 2023	Registration Statement Support	Update Day 1 Template required for purchase price accounting.	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	02 Oct 2023	Registration Statement Support	Update pro forma workbook documentation	1.4	\$595.00	\$833.00
Eo, Brian Y	Manager	02 Oct 2023	Registration Statement Support	Update pro forma narrative footnote disclosures	0.8	\$595.00	\$476.00
Gust, Ryan A.	Manager	02 Oct 2023	Registration Statement Support	Address comments within the management discussion and analysis (MD&A)	0.8	\$595.00	\$476.00
Lindeman, Ryan P.	Senior	02 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 1	2.8	\$450.00	\$1,260.00
Lindeman, Ryan P.	Senior	02 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 2	2.6	\$450.00	\$1,170.00
Lindeman, Ryan P.	Senior	02 Oct 2023	Registration Statement Support	Update pro forma adjustments in pro forma tool	2.7	\$450.00	\$1,215.00
Riley, Sean	Senior Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	0.5	\$695.00	\$347.50
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	0.5	\$595.00	\$297.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes. EY Attendees: C. Lin, R. Gust, S. Riley, Y. Toh	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	03 Oct 2023	Registration Statement Support	Secondary review of 2022 year end management discussion and analysis based on executive comments.	1.3	\$695.00	\$903.50
Riley, Sean	Senior Manager	03 Oct 2023	Registration Statement Support	Secondary review of 2021 year end management discussion and analysis based on executive comments.	0.8	\$695.00	\$556.00
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Meeting to work through pro forma adjustment workbook & discuss Management Discussion and Analysis review notes	0.5	\$695.00	\$347.50
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Review pro forma financial information	2.4	\$695.00	\$1,668.00
Lin, Caleb	Senior Manager	03 Oct 2023	Registration Statement Support	Review valuation report	1.1	\$695.00	\$764.50
Toh, Yvonne	Manager	03 Oct 2023	Registration Statement Support	Preparation of pro forma workbook and narrative	2.5	\$595.00	\$1,487.50
Kryva, Anastasiya	Senior	03 Oct 2023	Registration Statement Support	Updating liquidity numbers and explanations based on cash flow updates	1.0	\$450.00	\$450.00
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Update purchase price allocation (PPA) in pro forma workbook	1.9	\$595.00	\$1,130.50
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Review valuation report for fixed assets	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Update pro forma workbook documentation	3.6	\$595.00	\$2,142.00
Eo, Brian Y	Manager	03 Oct 2023	Registration Statement Support	Update pro forma narrative footnote disclosures	2.8	\$595.00	\$1,666.00
Simpson, Rhett	Senior	03 Oct 2023	Registration Statement Support	Compile income statement and balance sheet adjustments sections underlying pro forma support file.	3.8	\$450.00	\$1,710.00
Simpson, Rhett	Senior	03 Oct 2023	Registration Statement Support	Research of the applicable accounting guidance for the pro forma sensitivity analysis and evaluation of requirements	1.4	\$450.00	\$630.00
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Update the 2022 Year End management discussion and analysis based on comments	2.4	\$595.00	\$1,428.00
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Update the 2021 Year End management discussion and analysis based on comments	1.8	\$595.00	\$1,071.00
Gust, Ryan A.	Manager	03 Oct 2023	Registration Statement Support	Update the 2023 Interim management discussion and analysis based on comments	2.5	\$595.00	\$1,487.50
Lindeman, Ryan P.	Senior	03 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 3	2.6	\$450.00	\$1,170.00
Lindeman, Ryan P.	Senior	03 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 4	2.9	\$450.00	\$1,305.00
Lindeman, Ryan P.	Senior	03 Oct 2023	Registration Statement Support	Entering pro forma adjustments into pro forma tool	2.6	\$450.00	\$1,170.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Oakley, Will A.	Manager	03 Oct 2023	Registration Statement Support	Review of Business Combination Memo	1.1	\$595.00	\$654.50
Horn, David	Partner/Principal	04 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: C. Lin, D. Horn	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: C. Lin, D. Horn	0.5	\$695.00	\$347.50
Riley, Sean	Senior Manager	04 Oct 2023	Registration Statement Support	Secondary review of liquidity and capital resources within management's discussion and analysis.	3.3	\$695.00	\$2,293.50
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Review plan Sponsor Contribution Agreement	0.6	\$695.00	\$417.00
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Review SEC Pre-Clearance Letter	1.2	\$695.00	\$834.00
Lin, Caleb	Senior Manager	04 Oct 2023	Registration Statement Support	Continue to review pro forma financial information	1.7	\$695.00	\$1,181.50
Toh, Yvonne	Manager	04 Oct 2023	Registration Statement Support	Update management discussion and analysis (MD&A) based on review comments	2.3	\$595.00	\$1,368.50
Toh, Yvonne	Manager	04 Oct 2023	Registration Statement Support	Review supporting agreements to determine pro forma adjustment impact	3.1	\$595.00	\$1,844.50
Toh, Yvonne	Manager	04 Oct 2023	Registration Statement Support	Preparation of pro forma workbook and narrative	2.6	\$595.00	\$1,547.00
Eo, Brian Y	Manager	04 Oct 2023	Registration Statement Support	Update purchase price allocation in pro forma workbook	2.1	\$595.00	\$1,249.50
Simpson, Rhett	Senior	04 Oct 2023	Registration Statement Support	Review the pro forma financial narrative and incorporation of commentary.	3.1	\$450.00	\$1,395.00
Simpson, Rhett	Senior	04 Oct 2023	Registration Statement Support	Update of pro forma financial statement to incorporate commentary from the technical accounting group	1.1	\$450.00	\$495.00
Lindeman, Ryan P.	Senior	04 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 5	3.1	\$450.00	\$1,395.00
Lindeman, Ryan P.	Senior	04 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 6	2.1	\$450.00	\$945.00
Oakley, Will A.	Manager	04 Oct 2023	Registration Statement Support	Review of Business Combination Memo - part 2	2.8	\$595.00	\$1,666.00
Lindeman, Ryan P.	Senior	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, R. Gust, S. Zaman, S. Riley	1.5	\$450.00	\$675.00
Toh, Yvonne	Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	1.5	\$595.00	\$892.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	1.5	\$595.00	\$892.50
Gust, Ryan A.	Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	1.5	\$595.00	\$892.50
Riley, Sean	Senior Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	1.5	\$695.00	\$1,042.50
Lin, Caleb	Senior Manager	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	1.5	\$695.00	\$1,042.50
Horn, David	Partner/Principal	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	1.5	\$850.00	\$1,275.00
Zaman, Sabina	Partner/Principal	05 Oct 2023	Registration Statement Support	Meeting to discuss the Pro Forma workstream and walk through workpapers. Also discussed some comments on Management Discussion and Analysis (MD&A) EY Attendees: C. Lin, D. Horn, B. Eo, R. Gust, R. Lindeman, S. Zaman, S. Riley, Y. Toh	1.5	\$850.00	\$1,275.00
Lin, Caleb	Senior Manager	05 Oct 2023	Registration Statement Support	Continue to review pro forma financial information	3.0	\$695.00	\$2,085.00
Toh, Yvonne	Manager	05 Oct 2023	Registration Statement Support	Review restricted stock agreement to understand pro forma impact	1.7	\$595.00	\$1,011.50
Kryva, Anastasiya	Senior	05 Oct 2023	Registration Statement Support	Finalizing Management's Discussion and Analysis by resolving all comments from executives.	0.9	\$450.00	\$405.00
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for Interim	2.8	\$450.00	\$1,260.00
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for year-end 2022	2.0	\$450.00	\$900.00
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Update Management Discussion and Analysis (MD&A) new Key and Financial Indicators paragraphs for year-end 2021	1.5	\$450.00	\$675.00
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Breakout of adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for 6.30 interim financials	0.7	\$450.00	\$315.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Breakout of Adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for YE 2022 financials	0.6	\$450.00	\$270.00
Chen, Justin	Senior	05 Oct 2023	Registration Statement Support	Breakout of Adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA) table for net income and net expense for YE 2021 financials	0.6	\$450.00	\$270.00
Simpson, Rhett	Senior	05 Oct 2023	Registration Statement Support	Creation and compilation of the adjustments and tables to be included in the pro forma narrative	3.8	\$450.00	\$1,710.00
Simpson, Rhett	Senior	05 Oct 2023	Registration Statement Support	Research of the transaction tax impacts to pro forma financial statements and review of peer treatment	3.1	\$450.00	\$1,395.00
Gust, Ryan A.	Manager	05 Oct 2023	Registration Statement Support	Prepare the Consolidated Management Discussion and Analysis	3.7	\$595.00	\$2,201.50
Lindeman, Ryan P.	Senior	05 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 7	3.9	\$450.00	\$1,755.00
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss Management Service Agreements in Pro Forma EY Attendees: Y. Toh, C. Lin	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss Management Service Agreements in Pro Forma EY Attendees: Y. Toh, C. Lin	0.5	\$595.00	\$297.50
Horn, David	Partner/Principal	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	1.0	\$850.00	\$850.00
Riley, Sean	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	1.0	\$695.00	\$695.00
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	1.0	\$695.00	\$695.00
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	1.0	\$595.00	\$595.00
Zaman, Sabina	Partner/Principal	06 Oct 2023	Registration Statement Support	Meeting with management to request pro forma support and discuss management discussion & analysis.. EY Attendees: D. Horn, C. Lin, S. Zaman, S. Riley, Y. Toh. Other Attendees: J. Block (Celsius)	1.0	\$850.00	\$850.00
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss pro forma. EY Attendees: Y. Toh, C. Lin	1.0	\$695.00	\$695.00
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Meeting to discuss pro forma. EY Attendees: Y. Toh, C. Lin	1.0	\$595.00	\$595.00
Hill, Jeff	Partner/Principal	06 Oct 2023	Registration Statement Support	Meeting to discuss various tax matters associated with the proforma financial statements EY Attendees: J. Hill Other Attendees: J. Block (Fahrenheit)	1.0	\$850.00	\$850.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley, Sean	Senior Manager	06 Oct 2023	Registration Statement Support	Secondary review of cash flows within managements discussion and analysis.	2.8	\$695.00	\$1,946.00
Riley, Sean	Senior Manager	06 Oct 2023	Registration Statement Support	Secondary review of critical accounting policies and estimates within managements discussion and analysis.	3.4	\$695.00	\$2,363.00
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Review Celsius Network Disclosure Statement	1.7	\$695.00	\$1,181.50
Lin, Caleb	Senior Manager	06 Oct 2023	Registration Statement Support	Review updated valuation report	0.8	\$695.00	\$556.00
Toh, Yvonne	Manager	06 Oct 2023	Registration Statement Support	Read warrant agreement to understand pro forma impact	1.5	\$595.00	\$892.50
Eo, Brian Y	Manager	06 Oct 2023	Registration Statement Support	Update comments in the pro forma workbook	3.3	\$595.00	\$1,963.50
Eo, Brian Y	Manager	06 Oct 2023	Registration Statement Support	Update comments in the pro forma narratives	2.6	\$595.00	\$1,547.00
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 6.30 Interim	1.5	\$450.00	\$675.00
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 2022 year-end	0.4	\$450.00	\$180.00
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create Bitcoin Mining Excel Table within Management Discussion and Analysis for 2021 year-end	0.3	\$450.00	\$135.00
Chen, Justin	Senior	06 Oct 2023	Registration Statement Support	Create 2020 Columns for Consolidated Management Discussion and Analysis (MD&A) for Bitcoin Mined and adjusted earnings before interest, taxes, depreciation, and amortization (EBIDTA)	0.9	\$450.00	\$405.00
Gust, Ryan A.	Manager	06 Oct 2023	Registration Statement Support	Continue to prepare the Consolidated Management Discussion and Analysis	3.9	\$595.00	\$2,320.50
Lindeman, Ryan P.	Senior	06 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 8	2.9	\$450.00	\$1,305.00
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	1.0	\$695.00	\$695.00
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	1.0	\$850.00	\$850.00
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	1.0	\$595.00	\$595.00
Helwing, Dan S.	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	1.0	\$850.00	\$850.00
Zaman, Sabina	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Helwing, S. Zaman, D. Horn, B. Eo	1.0	\$850.00	\$850.00
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Horn	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statements EY Attendees: C. Lin, D. Horn	0.5	\$695.00	\$347.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	0.4	\$695.00	\$278.00
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	0.4	\$695.00	\$278.00
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	0.4	\$850.00	\$340.00
Gust, Ryan A.	Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss Celsius Management Discussion and Analysis and Pro Forma status and action items EY Attendees: D. Horn, C. Lin, R. Gust, S. Riley	0.4	\$595.00	\$238.00
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	0.5	\$695.00	\$347.50
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	0.5	\$695.00	\$347.50
Helwing, Dan S.	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	0.5	\$850.00	\$425.00
Hill, Jeff	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma financial statement adjustments. EY Attendees: D. Helwing, C. Lin, D. Horn, J. Hill, S. Riley. Other Attendees: Dan Mendes (Blockcore Partners), Joel Block (US Bitcoin)	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	0.5	\$695.00	\$347.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Helwing, Dan S.	Partner/Principal	09 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments.. EY Attendees: D. Helwing, C. Lin, D. Horn, S. Riley. Other Attendees: J. Block (US Bitcoin), D. Mendes (Blockcore Partners)	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Secondary review of trends and key factors affecting performance within management's discussion and analysis.	3.9	\$695.00	\$2,710.50
Riley, Sean	Senior Manager	09 Oct 2023	Registration Statement Support	Secondary review of key operating and financial indicators within management's discussion and analysis.	3.6	\$695.00	\$2,502.00
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Review updated SEC Pre-Clearance Letter	1.7	\$695.00	\$1,181.50
Lin, Caleb	Senior Manager	09 Oct 2023	Registration Statement Support	Continue to review pro forma financial statements narratives	2.4	\$695.00	\$1,668.00
Walsh, Eric M.	Senior Manager	09 Oct 2023	Registration Statement Support	Review management services agreement between NewCo and USBTC	1.0	\$695.00	\$695.00
Sherpa, Tsering Y.	Manager	09 Oct 2023	Registration Statement Support	Review of management services agreement between NewCo and USBTC	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Update Day 1 Purchase Price Accounting Template with latest valuation report	1.6	\$595.00	\$952.00
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Update pro forma workbook - accounting adjustments	3.3	\$595.00	\$1,963.50
Eo, Brian Y	Manager	09 Oct 2023	Registration Statement Support	Update pro forma footnote disclosure	3.2	\$595.00	\$1,904.00
Simpson, Rhett	Senior	09 Oct 2023	Registration Statement Support	Update of the pro forma financial statements narrative for the most updated adjustments and trial balance	1.1	\$450.00	\$495.00
Gust, Ryan A.	Manager	09 Oct 2023	Registration Statement Support	Prepare the Consolidated Management Discussion and Analysis	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	09 Oct 2023	Registration Statement Support	Address comments within the Consolidate Management Discussion and Analysis	3.9	\$595.00	\$2,320.50
Lindeman, Ryan P.	Senior	09 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 9	3.1	\$450.00	\$1,395.00
Lindeman, Ryan P.	Senior	09 Oct 2023	Registration Statement Support	Update pro forma adjustments in pro forma tool	1.9	\$450.00	\$855.00
Horn, David	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status. EY Attendees: Y. Toh, D. Horn	0.7	\$850.00	\$595.00
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status. EY Attendees: Y. Toh, D. Horn	0.7	\$595.00	\$416.50
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: Y. Toh, C. Lin	0.6	\$695.00	\$417.00
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss pro forma adjustments EY Attendees: Y. Toh, C. Lin	0.6	\$595.00	\$357.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman	0.5	\$595.00	\$297.50
Lindeman, Ryan P.	Senior	10 Oct 2023	Registration Statement Support	Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman	0.5	\$450.00	\$225.00
Simpson, Rhett	Senior	10 Oct 2023	Registration Statement Support	Meeting to discuss roles and responsibilities going forward for the pro forma financial statements workstream. EY Attendees: B. Eo, R. Simpson, R. Lindeman	0.5	\$450.00	\$225.00
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Helwing, Dan S.	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss the pro forma financial statements. EY Attendees: C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the preparation of the pro forma narrative and financial statements. EY Attendees: C. Lin, Y. Toh	3.0	\$695.00	\$2,085.00
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss the preparation of the pro forma narrative and financial statements. EY Attendees: C. Lin, Y. Toh	3.0	\$595.00	\$1,785.00
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin	1.0	\$695.00	\$695.00
Horn, David	Partner/Principal	10 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin	1.0	\$850.00	\$850.00
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis Updates EY Attendees: Y. Toh, D. Horn, C. Lin	1.0	\$595.00	\$595.00
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Accounting Standars Codification 718 accounting considerations based on review. EY Attendees: E. Walsh, T. Sherpa	0.6	\$695.00	\$417.00
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Meeting to discuss Accounting Standars Codification 718 accounting considerations based on review. EY Attendees: E. Walsh, T. Sherpa	0.6	\$595.00	\$357.00
Riley, Sean	Senior Manager	10 Oct 2023	Registration Statement Support	Secondary review of pro forma financial statements.	3.1	\$695.00	\$2,154.50
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Continue to review management discussions and analysis (MD&A)	1.2	\$695.00	\$834.00
Lin, Caleb	Senior Manager	10 Oct 2023	Registration Statement Support	Review pro forma financial statements narratives	1.7	\$695.00	\$1,181.50
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Review of warrant agreement	0.8	\$695.00	\$556.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Review of restricted stock agreement	1.1	\$695.00	\$764.50
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Continuation of review of management services agreement between NewCo and USBTC	0.4	\$695.00	\$278.00
Walsh, Eric M.	Senior Manager	10 Oct 2023	Registration Statement Support	Continue to review of management services agreement between NewCo and Fahrenheit	0.6	\$695.00	\$417.00
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review of warrant agreement	1.2	\$595.00	\$714.00
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review of restricted stock agreement	1.1	\$595.00	\$654.50
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Continuation of review of management services agreement between NewCo and USBTC	1.9	\$595.00	\$1,130.50
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review of management services agreement between NewCo and Fahrenheit	1.6	\$595.00	\$952.00
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Drafting summary of restricted stock, warrant, management services agreement and ASC 718 accounting considerations to provide to the client and core team	1.8	\$595.00	\$1,071.00
Sherpa, Tsering Y.	Manager	10 Oct 2023	Registration Statement Support	Review and edit proforma narrative for restricted stock and warrants	0.1	\$595.00	\$59.50
Toh, Yvonne	Manager	10 Oct 2023	Registration Statement Support	Prepare pro forma workbook and narrative prior to executive review	3.2	\$595.00	\$1,904.00
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Update pro forma workbook documentation	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Update pro forma narrative footnote disclosures	3.7	\$595.00	\$2,201.50
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Update purchase price allocation in pro forma workbook	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	10 Oct 2023	Registration Statement Support	Review management service agreements	0.8	\$595.00	\$476.00
Simpson, Rhett	Senior	10 Oct 2023	Registration Statement Support	Creation of underlying tables to be included the underlying pro forma financial statements footnotes	3.7	\$450.00	\$1,665.00
Simpson, Rhett	Senior	10 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	2.8	\$450.00	\$1,260.00
Gust, Ryan A.	Manager	10 Oct 2023	Registration Statement Support	Continue to prepare Consolidated Management Discussion and Analysis	2.7	\$595.00	\$1,606.50
Gust, Ryan A.	Manager	10 Oct 2023	Registration Statement Support	Continue to address comments in the Consolidated Management Discussion and Analysis	2.3	\$595.00	\$1,368.50
Lindeman, Ryan P.	Senior	10 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 10	3.4	\$450.00	\$1,530.00
Lindeman, Ryan P.	Senior	10 Oct 2023	Registration Statement Support	Update pro forma adjustments within pro forma tool	3.6	\$450.00	\$1,620.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley	0.5	\$595.00	\$297.50
Oakley, Will A.	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss restricted stock unit accounting impact on the pro forma. EY Attendees: Y. Toh, C. Lin, W. Oakley	0.5	\$595.00	\$297.50
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Meeting to review pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	0.2	\$695.00	\$139.00
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	0.2	\$695.00	\$139.00
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	0.2	\$595.00	\$119.00
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	0.2	\$595.00	\$119.00
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma request items. EY Attendees: B. Eo, C. Lin, R. Gust, S. Riley, Y. Toh	0.2	\$595.00	\$119.00
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss pro forma review comments. EY Attendees: Y. Toh, C. Lin, D. Horn	0.5	\$595.00	\$297.50
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing	0.5	\$695.00	\$347.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Horn, David	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, M. Quinn, S. Zaman. D. Helwing	0.5	\$595.00	\$297.50
Quinn, Michael J.	Executive Director	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	0.5	\$695.00	\$347.50
Helwing, Dan S.	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner/Principal	11 Oct 2023	Registration Statement Support	Meeting to discuss and review Celsius Proforma EY Attendees: C. Lin, D. Horn, Y. Toh, M. Quinn, S. Zaman, S. Riley. D. Helwing	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Review pro forma financial information adjustments	3.1	\$695.00	\$2,154.50
Lin, Caleb	Senior Manager	11 Oct 2023	Registration Statement Support	Review restricted stock agreements	1.7	\$695.00	\$1,181.50
Walsh, Eric M.	Senior Manager	11 Oct 2023	Registration Statement Support	Draft summary of restricted stock, warrant, management services agreement and ASC 718 accounting considerations to provide to the client and core team	1.6	\$695.00	\$1,112.00
Toh, Yvonne	Manager	11 Oct 2023	Registration Statement Support	Update pro forma workbook and narrative	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Update face of the pro forma financial statements	3.3	\$595.00	\$1,963.50
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Update purchase price footnote disclosures	1.1	\$595.00	\$654.50
Eo, Brian Y	Manager	11 Oct 2023	Registration Statement Support	Review accounting adjustments in pro forma financial statements	3.6	\$595.00	\$2,142.00
Simpson, Rhett	Senior	11 Oct 2023	Registration Statement Support	Continue with review of the pro forma financial narrative and incorporation of commentary.	3.8	\$450.00	\$1,710.00
Simpson, Rhett	Senior	11 Oct 2023	Registration Statement Support	Creation of pro forma Earnings Per Share (EPS) underlying calculation and adjustments in the pro forma financial statements	3.9	\$450.00	\$1,755.00
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Continue to prepare Consolidated Management Discussion and Analysis	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Continue to address comments in the Consolidated Management Discussion and Analysis	3.8	\$595.00	\$2,261.00
Gust, Ryan A.	Manager	11 Oct 2023	Registration Statement Support	Prepare Consolidated Management Discussion and Analysis Workbook	0.6	\$595.00	\$357.00
Lindeman, Ryan P.	Senior	11 Oct 2023	Registration Statement Support	Research pro forma adjustments/ supporting adjustments in workbook - part 11	3.9	\$450.00	\$1,755.00
Lindeman, Ryan P.	Senior	11 Oct 2023	Registration Statement Support	Update pro forma adjustments within pro forma tool	3.4	\$450.00	\$1,530.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	0.5	\$595.00	\$297.50
Simpson, Rhett	Senior	12 Oct 2023	Registration Statement Support	Meeting to review the pro forma financial statements and discuss necessary updates. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	0.5	\$450.00	\$225.00
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss open pro forma requests. EY Attendees: B. Eo, C. Lin, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	0.6	\$695.00	\$417.00
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	0.6	\$850.00	\$510.00
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	0.6	\$595.00	\$357.00
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	0.6	\$595.00	\$357.00
Steger, Adam E.	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	0.6	\$695.00	\$417.00
Zaman, Sabina	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss Pro Forma tax implications. EY Attendees: A. Steger, B. Eo, C. Lin, D. Horn, S. Zaman, Y. Toh	0.6	\$850.00	\$510.00
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. Eo, C. Lin	0.5	\$595.00	\$297.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
EO, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Meeting to discuss pro forma equity adjustments EY Attendees: Y. Toh, D. Horn, B. EO, C. Lin	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	0.5	\$695.00	\$347.50
Walsh, Eric M.	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	0.5	\$695.00	\$347.50
Sherpa, Tsering Y.	Manager	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	0.5	\$595.00	\$297.50
Helwing, Dan S.	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting with the client to discuss accounting considerations under ASC 718 and clarify questions relating to the warrants and restricted stock arrangements. EY Attendees: D. Helwing, D. Horn, S. Riley, E. Walsh, T. Sherpa, C. Lin. Other Attendees: J. Block (US Bitcoin Corp), D. Mendes (Block core partners), R. Kaza (Inflection Asset Management)	0.5	\$850.00	\$425.00
Steger, Adam E.	Senior Manager	12 Oct 2023	Registration Statement Support	Meeting regarding various follow ups on the Mining income tax provision and requests from RSM EY Attendees: J. Hill, A. Steger	0.5	\$695.00	\$347.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeff	Partner/Principal	12 Oct 2023	Registration Statement Support	Meeting regarding various follow ups on the Mining income tax provision and requests from RSM EY Attendees: J. Hill, A. Steger	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Review warrants agreements	1.3	\$695.00	\$903.50
Lin, Caleb	Senior Manager	12 Oct 2023	Registration Statement Support	Review restricted stock and warrants accounting	2.7	\$695.00	\$1,876.50
Walsh, Eric M.	Senior Manager	12 Oct 2023	Registration Statement Support	Update proforma narrative for restricted stock and warrants	0.4	\$695.00	\$278.00
Toh, Yvonne	Manager	12 Oct 2023	Registration Statement Support	Continue to update pro forma workbook and narrative	0.9	\$595.00	\$535.50
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Update pro forma excel workbook based on comments received	3.6	\$595.00	\$2,142.00
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Update pro forma narratives based on comments received	3.1	\$595.00	\$1,844.50
Eo, Brian Y	Manager	12 Oct 2023	Registration Statement Support	Review latest valuation report	0.6	\$595.00	\$357.00
Simpson, Rhett	Senior	12 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	3.2	\$450.00	\$1,440.00
Simpson, Rhett	Senior	12 Oct 2023	Registration Statement Support	Update of pro forma financial statements for partner commentary in the background section.	3.4	\$450.00	\$1,530.00
Gust, Ryan A.	Manager	12 Oct 2023	Registration Statement Support	Prepare Consolidated Management Discussion and Analysis Workbook	3.9	\$595.00	\$2,320.50
Gust, Ryan A.	Manager	12 Oct 2023	Registration Statement Support	Continue to prepare Consolidated Management Discussion and Analysis Workbook	2.9	\$595.00	\$1,725.50
Gust, Ryan A.	Manager	12 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis Workbook	2.0	\$595.00	\$1,190.00
Lindeman, Ryan P.	Senior	12 Oct 2023	Registration Statement Support	Update pro forma adjustments within pro forma tool	1.2	\$450.00	\$540.00
Lin, Caleb	Senior Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	1.0	\$695.00	\$695.00
Horn, David	Partner/Principal	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	1.0	\$850.00	\$850.00
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	1.0	\$595.00	\$595.00
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	1.0	\$595.00	\$595.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson, Rhett	Senior	13 Oct 2023	Registration Statement Support	Meeting to discuss commentary over the pro forma financial statements. EY Attendees: B. Eo, C. Lin, D. Horn, R. Simpson, Y. Toh	1.0	\$450.00	\$450.00
Steger, Adam E.	Senior Manager	13 Oct 2023	Registration Statement Support	Meeting to discuss the draft proforma financial statements for NewCo EY Attendees: J. Hill, A. Steger	0.5	\$695.00	\$347.50
Hill, Jeff	Partner/Principal	13 Oct 2023	Registration Statement Support	Meeting to discuss the draft proforma financial statements for NewCo EY Attendees: J. Hill, A. Steger	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	13 Oct 2023	Registration Statement Support	Review pro forma financial statements	2.9	\$695.00	\$2,015.50
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Draft of pro forma narrative based on review	2.8	\$595.00	\$1,666.00
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Preparation of pro forma workbook	2.6	\$595.00	\$1,547.00
Toh, Yvonne	Manager	13 Oct 2023	Registration Statement Support	Update pro forma narrative	0.1	\$595.00	\$59.50
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Update pro forma excel workbook based on latest valuation report	3.2	\$595.00	\$1,904.00
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Update pro forma purchase price in narrative	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	13 Oct 2023	Registration Statement Support	Review pro forma financial statement	1.7	\$595.00	\$1,011.50
Helwing, Dan S.	Partner/Principal	13 Oct 2023	Registration Statement Support	Executive review of pro forma financial statements	1.2	\$850.00	\$1,020.00
Simpson, Rhett	Senior	13 Oct 2023	Registration Statement Support	Update of the pro forma financial statements narrative for the most updated adjustments and incorporating partner commentary	1.1	\$450.00	\$495.00
Simpson, Rhett	Senior	13 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	3.8	\$450.00	\$1,710.00
Gust, Ryan A.	Manager	13 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis	2.2	\$595.00	\$1,309.00
Riley, Sean	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma open requests EY Attendees: B. Eo, C. Lin, D. Horn, S. Riley, Y. Toh	0.5	\$595.00	\$297.50
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$695.00	\$347.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Horn, David	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$595.00	\$297.50
Simpson, Rhett	Senior	16 Oct 2023	Registration Statement Support	Meeting to discuss pro forma status and review comments EY Attendees: B. Eo, C. Lin, D. Helwing, D. Horn, Y. Toh	0.5	\$450.00	\$225.00
Hill, Jeff	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner/Principal	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Meeting with client to discuss management fees and pro forma questions.. EY Attendees: C. Lin, D. Helwing, D. Horn, J. Hill, S. Riley. Other Attendees: J. Block (Celsius)	0.5	\$595.00	\$297.50
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Review pro forma financial statements	2.9	\$695.00	\$2,015.50
Lin, Caleb	Senior Manager	16 Oct 2023	Registration Statement Support	Review management fees agreements	1.6	\$695.00	\$1,112.00
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Update pro forma narrative based on review comments	3.0	\$595.00	\$1,785.00
Toh, Yvonne	Manager	16 Oct 2023	Registration Statement Support	Update proforma workbook for updated values	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Update pro forma workbook based on latest information	3.2	\$595.00	\$1,904.00
Eo, Brian Y	Manager	16 Oct 2023	Registration Statement Support	Update pro forma narrative based on latest information	2.9	\$595.00	\$1,725.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson, Rhett	Senior	16 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	3.2	\$450.00	\$1,440.00
Simpson, Rhett	Senior	16 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	0.9	\$450.00	\$405.00
Gust, Ryan A.	Manager	16 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis workbook	2.1	\$595.00	\$1,249.50
Lin, Caleb	Senior Manager	17 Oct 2023	Registration Statement Support	Review pro forma financial statements	1.9	\$695.00	\$1,320.50
Toh, Yvonne	Manager	17 Oct 2023	Registration Statement Support	Review valuation report to support pro forma values	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Review valuation report - institutional loan	2.3	\$595.00	\$1,368.50
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Review valuation report - cryptocurrencies	2.1	\$595.00	\$1,249.50
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Review valuation report - investments	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	17 Oct 2023	Registration Statement Support	Update purchase price allocation in pro forma workbook	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	17 Oct 2023	Registration Statement Support	Prepare the third quarter Management Discussion and Analysis	1.2	\$595.00	\$714.00
Gust, Ryan A.	Manager	18 Oct 2023	Registration Statement Support	Review the third quarter Management Discussion and Analysis	3.2	\$595.00	\$1,904.00
Gust, Ryan A.	Manager	18 Oct 2023	Registration Statement Support	Review the third quarter Management Discussion and Analysis workbook	2.7	\$595.00	\$1,606.50
Lin, Caleb	Senior Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin	0.5	\$695.00	\$347.50
Horn, David	Partner/Principal	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin	0.5	\$850.00	\$425.00
Toh, Yvonne	Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits before sending draft pro forma to the client. EY Attendees: Y. Toh, D. Horn, C. Lin	0.5	\$595.00	\$297.50
Toh, Yvonne	Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn	0.5	\$595.00	\$297.50
Horn, David	Partner/Principal	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn	0.5	\$850.00	\$425.00
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Meeting to discuss pro forma edits made after executive review. EY Attendees: Y. Toh, B. Eo, D. Horn	0.5	\$595.00	\$297.50
Toh, Yvonne	Manager	19 Oct 2023	Registration Statement Support	Update pro forma based on new numbers	1.2	\$595.00	\$714.00
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Update historical year end income statement in pro forma workbook	2.1	\$595.00	\$1,249.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Update historical interim income statement in pro forma workbook	2.4	\$595.00	\$1,428.00
Eo, Brian Y	Manager	19 Oct 2023	Registration Statement Support	Update historical interim balance sheet in pro forma workbook	3.7	\$595.00	\$2,201.50
Yoo, Patrick	Senior	20 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis support EY Attendees: R. Gust, P. Yoo	0.4	\$450.00	\$180.00
Gust, Ryan A.	Manager	20 Oct 2023	Registration Statement Support	Meeting to discuss Management Discussion and Analysis support EY Attendees: R. Gust, P. Yoo	0.4	\$595.00	\$238.00
Toh, Yvonne	Manager	20 Oct 2023	Registration Statement Support	Review pro forma supporting schedule	1.0	\$595.00	\$595.00
Eo, Brian Y	Manager	20 Oct 2023	Registration Statement Support	Update historical year end income statement in pro forma narrative	1.5	\$595.00	\$892.50
Eo, Brian Y	Manager	20 Oct 2023	Registration Statement Support	Update historical interim income statement in pro forma narrative	1.1	\$595.00	\$654.50
Eo, Brian Y	Manager	20 Oct 2023	Registration Statement Support	Update historical interim balance sheet in pro forma narrative	2.8	\$595.00	\$1,666.00
Yoo, Patrick	Senior	20 Oct 2023	Registration Statement Support	Research miner count tables within Management Discussion and Analysis (MD&A) table to see if recalculation works	1.5	\$450.00	\$675.00
Gust, Ryan A.	Manager	20 Oct 2023	Registration Statement Support	Prepare the third quarter Management Discussion and Analysis	1.7	\$595.00	\$1,011.50
Gust, Ryan A.	Manager	20 Oct 2023	Registration Statement Support	Prepare the third quarter Management Discussion and Analysis workbook	2.8	\$595.00	\$1,666.00
Gray, Amaya	Staff	20 Oct 2023	Registration Statement Support	Update external status report deck based on J. Lipschutz's feedback	0.9	\$295.00	\$265.50
Gray, Amaya	Staff	20 Oct 2023	Registration Statement Support	Update external status report to based on leadership review	1.3	\$295.00	\$383.50
Yoo, Patrick	Senior	23 Oct 2023	Registration Statement Support	Meeting with P. Pandey (Celsius) to discuss how she came up with amounts provided in MDA tables for mining equipment and hashrate. EY Attendees: P. Yoo, R. Gust	0.2	\$450.00	\$90.00
Gust, Ryan A.	Manager	23 Oct 2023	Registration Statement Support	Meeting with P. Pandey (Celsius) to discuss how she came up with amounts provided in MDA tables for mining equipment and hashrate. EY Attendees: P. Yoo, R. Gust	0.2	\$595.00	\$119.00
Lin, Caleb	Senior Manager	23 Oct 2023	Registration Statement Support	Review updated valuation report	0.4	\$695.00	\$278.00
Eo, Brian Y	Manager	23 Oct 2023	Registration Statement Support	Review alternative investment report that covers miscellaneous assets	3.8	\$595.00	\$2,261.00
Eo, Brian Y	Manager	23 Oct 2023	Registration Statement Support	Make additional updates to purchase price allocation in pro forma workbook	3.7	\$595.00	\$2,201.50
Eo, Brian Y	Manager	23 Oct 2023	Registration Statement Support	Update purchase price allocation footnote disclosures in narrative	1.1	\$595.00	\$654.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	23 Oct 2023	Registration Statement Support	Prepare total payroll to be used in pro forma	2.0	\$595.00	\$1,190.00
Riley, Sean	Senior Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	0.5	\$695.00	\$347.50
Lin, Caleb	Senior Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	0.5	\$695.00	\$347.50
Toh, Yvonne	Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Meeting to discuss fees to be included as adjustments in the pro forma. EY Attendees: Y. Toh, B. Eo, C. Lin, S. Riley	0.5	\$595.00	\$297.50
Lin, Caleb	Senior Manager	24 Oct 2023	Registration Statement Support	Review pro forma financial statements - day 1	1.6	\$695.00	\$1,112.00
Toh, Yvonne	Manager	24 Oct 2023	Registration Statement Support	Review pro forma adjustment support	0.5	\$595.00	\$297.50
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Update historical financial statement in pro forma workbook	3.1	\$595.00	\$1,844.50
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Update management fees in pro forma workbook	2.7	\$595.00	\$1,606.50
Eo, Brian Y	Manager	24 Oct 2023	Registration Statement Support	Update statement of operations in pro forma narrative	2.2	\$595.00	\$1,309.00
Simpson, Rhett	Senior	24 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	1.1	\$450.00	\$495.00
Simpson, Rhett	Senior	24 Oct 2023	Registration Statement Support	Review of the pro forma financial narrative and incorporation of commentary.	3.4	\$450.00	\$1,530.00
Gust, Ryan A.	Manager	24 Oct 2023	Registration Statement Support	Prepare the Miner Table in the third quarter Management Discussion and Analysis	2.1	\$595.00	\$1,249.50
Gust, Ryan A.	Manager	24 Oct 2023	Registration Statement Support	Review the second quarter Management Discussion and Analysis workbook	2.4	\$595.00	\$1,428.00
Gust, Ryan A.	Manager	24 Oct 2023	Registration Statement Support	Review the second quarter Management Discussion and Analysis	1.6	\$595.00	\$952.00
Riley, Sean	Senior Manager	25 Oct 2023	Registration Statement Support	Secondary review of updated managements discussion and analysis support workbook.	2.9	\$695.00	\$2,015.50
Lin, Caleb	Senior Manager	25 Oct 2023	Registration Statement Support	Review pro forma financial statements - day 2	0.7	\$695.00	\$486.50
Toh, Yvonne	Manager	25 Oct 2023	Registration Statement Support	Update pro forma workbook	1.5	\$595.00	\$892.50
Eo, Brian Y	Manager	25 Oct 2023	Registration Statement Support	Update balance sheet in pro forma narrative	1.8	\$595.00	\$1,071.00
Eo, Brian Y	Manager	25 Oct 2023	Registration Statement Support	Update alternative investments in pro forma narrative	1.6	\$595.00	\$952.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	25 Oct 2023	Registration Statement Support	Review the entire pro forma financial statements	3.1	\$595.00	\$1,844.50
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the Consolidated Management Discussion and Analysis	1.3	\$595.00	\$773.50
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the Consolidated Management Discussion and Analysis workbook	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the second quarter Management Discussion and Analysis workbook	1.3	\$595.00	\$773.50
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the second quarter Management Discussion and Analysis	0.8	\$595.00	\$476.00
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Update the third quarter Management Discussion and Analysis	1.7	\$595.00	\$1,011.50
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Review the third quarter Management Discussion and Analysis	1.5	\$595.00	\$892.50
Gust, Ryan A.	Manager	25 Oct 2023	Registration Statement Support	Review the Consolidated Management Discussion and Analysis	1.3	\$595.00	\$773.50
Toh, Yvonne	Manager	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	0.3	\$595.00	\$178.50
Lin, Caleb	Senior Manager	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	0.3	\$695.00	\$208.50
Horn, David	Partner/Principal	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	0.3	\$850.00	\$255.00
Eo, Brian Y	Manager	26 Oct 2023	Registration Statement Support	Meeting to discuss pro forma updates made based. EY Attendees: Y. Toh, B. Eo, C. Lin, D. Horn	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	26 Oct 2023	Registration Statement Support	Secondary review of management service agreements in pro formas.	0.7	\$695.00	\$486.50
Riley, Sean	Senior Manager	26 Oct 2023	Registration Statement Support	Secondary review of contribution descriptions (assets and capital contributions).	0.8	\$695.00	\$556.00
Lin, Caleb	Senior Manager	26 Oct 2023	Registration Statement Support	Review pro forma financial statements - day 3	0.9	\$695.00	\$625.50
Toh, Yvonne	Manager	26 Oct 2023	Registration Statement Support	Review pro forma updates made for changes in numbers and updated support	1.4	\$595.00	\$833.00
Simpson, Rhett	Senior	26 Oct 2023	Registration Statement Support	Update of the management fee and depreciation calculations in pro forma financial statements	2.3	\$450.00	\$1,035.00
Simpson, Rhett	Senior	26 Oct 2023	Registration Statement Support	Tie out of all numbers in the pro forma financial statements	1.4	\$450.00	\$630.00
Gust, Ryan A.	Manager	26 Oct 2023	Registration Statement Support	Updated the year end Management Discussion and Analysis	2.3	\$595.00	\$1,368.50
Gust, Ryan A.	Manager	26 Oct 2023	Registration Statement Support	Review the year end Management Discussion and Analysis	1.6	\$595.00	\$952.00

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Horn, David	Partner/Principal	27 Oct 2023	Registration Statement Support	Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin	0.2	\$850.00	\$170.00
Lin, Caleb	Senior Manager	27 Oct 2023	Registration Statement Support	Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin	0.2	\$695.00	\$139.00
Toh, Yvonne	Manager	27 Oct 2023	Registration Statement Support	Meeting to discuss impact of warrants on Pro Forma. EY Attendees: Y. Toh, D. Horn, C. Lin	0.2	\$595.00	\$119.00
Riley, Sean	Senior Manager	27 Oct 2023	Registration Statement Support	Secondary review of adjustments to pro forma income statement and associated footnotes.	2.9	\$695.00	\$2,015.50
Riley, Sean	Senior Manager	27 Oct 2023	Registration Statement Support	Secondary review of adjustments to pro forma balance sheet and associated footnotes.	1.6	\$695.00	\$1,112.00
Toh, Yvonne	Manager	27 Oct 2023	Registration Statement Support	Review of pro forma adjustments	0.8	\$595.00	\$476.00
Gust, Ryan A.	Manager	27 Oct 2023	Registration Statement Support	Prepare updated Management Discussion and Analysis	3.2	\$595.00	\$1,904.00
Gust, Ryan A.	Manager	27 Oct 2023	Registration Statement Support	Update the third quarter Management Discussion and Analysis	0.5	\$595.00	\$297.50
Riley, Sean	Senior Manager	30 Oct 2023	Registration Statement Support	Preparation of staking policy footnote for managements discussion and analysis.	3.2	\$695.00	\$2,224.00
Riley, Sean	Senior Manager	30 Oct 2023	Registration Statement Support	Secondary review of accounting treatment of contributed assets, restricted stock and warrants in pro forma footnotes. .	2.8	\$695.00	\$1,946.00
Riley, Sean	Senior Manager	30 Oct 2023	Registration Statement Support	Secondary review of purchase price allocation in the pro forma footnotes.	1.2	\$695.00	\$834.00
Eo, Brian Y	Manager	30 Oct 2023	Registration Statement Support	Review organizational proceedings for Fahrenheit Inc.	1.1	\$595.00	\$654.50
Gust, Ryan A.	Manager	30 Oct 2023	Registration Statement Support	Update year end Management Discussion and Analysis workbook	2.2	\$595.00	\$1,309.00
Gust, Ryan A.	Manager	30 Oct 2023	Registration Statement Support	Update year end Management Discussion and Analysis	2.9	\$595.00	\$1,725.50
Gust, Ryan A.	Manager	30 Oct 2023	Registration Statement Support	Review year end Financial Statements for Management Discussion and Analysis	0.9	\$595.00	\$535.50
Riley, Sean	Senior Manager	31 Oct 2023	Registration Statement Support	Secondary review of comparison between nine months ended September 30, 2023 and September 30, 2022 for managements discussion and analysis flux .	3.4	\$695.00	\$2,363.00
Riley, Sean	Senior Manager	31 Oct 2023	Registration Statement Support	Secondary review of managements discussion and analysis support workbook.	2.4	\$695.00	\$1,668.00
Riley, Sean	Senior Manager	31 Oct 2023	Registration Statement Support	Secondary review of pro forma adjustments related to management agreements.	2.3	\$695.00	\$1,598.50
Gust, Ryan A.	Manager	31 Oct 2023	Registration Statement Support	Update management discussion and analysis for updated trial balance	2.3	\$595.00	\$1,368.50
Gust, Ryan A.	Manager	31 Oct 2023	Registration Statement Support	Update management discussion and analysis workbook for updated trial balance	2.7	\$595.00	\$1,606.50

Registration Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman, Sabina	Partner/Principal	31 Oct 2023	Registration Statement Support	Executive review of pro forma	1.9	\$850.00	\$1,615.00
Total					587.8		\$352,543.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Riley, Sean	Senior Manager	02 Oct 2023	Financial statement support	Secondary review of interim 2023 cash flow workbook.	1.4	\$695.00	\$973.00
Riley, Sean	Senior Manager	02 Oct 2023	Financial statement support	Secondary review of interim 2022 cash flow workbook prior to executive review	1.2	\$695.00	\$834.00
Zimmer, Kristin	Manager	02 Oct 2023	Financial statement support	Prepare statement of cash flow interim 2023 workbook tie out	2.2	\$595.00	\$1,309.00
Zimmer, Kristin	Manager	02 Oct 2023	Financial statement support	Prepare statement of cash flow interim 2022 workbook tie out	1.8	\$595.00	\$1,071.00
Eo, Brian Y	Manager	02 Oct 2023	Financial statement support	Update interim financial Word document to reflect the latest trial balance	2.4	\$595.00	\$1,428.00
Eo, Brian Y	Manager	02 Oct 2023	Financial statement support	Review footings for all interim financials	0.5	\$595.00	\$297.50
Lipschutz, Jordan D.	Manager	02 Oct 2023	Financial statement support	Review client financials - budget to actuals analysis by workstream	3.2	\$595.00	\$1,904.00
Clark, Miller	Senior	02 Oct 2023	Financial Statement Support	Update accounting standards codification (ASC) 805 memo for draft valuation report	0.6	\$450.00	\$270.00
Simpson, Rhett	Senior	02 Oct 2023	Financial statement support	Update of underlying interim financial statement excel workbook formatting and wording to make it auditor ready.	2.9	\$450.00	\$1,305.00
Simpson, Rhett	Senior	02 Oct 2023	Financial statement support	Update of the deposits on miners and subsequent event footnotes in the interim financial statement for the most updated data.	3.4	\$450.00	\$1,530.00
Gust, Ryan A.	Manager	02 Oct 2023	Financial statement support	Review the interim financial statements	1.3	\$595.00	\$773.50
Adams, Paul	Staff	02 Oct 2023	Financial statement support	Review and format adjustments on quarter two interim financial statements and workpapers	0.7	\$295.00	\$206.50
Zimmer, Kristin	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, T. Hayes	0.4	\$595.00	\$238.00
Eo, Brian Y	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4	\$595.00	\$238.00
Yoo, Patrick	Senior	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4	\$450.00	\$180.00
Simpson, Rhett	Senior	03 Oct 2023	Financial statement support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4	\$450.00	\$180.00
Gust, Ryan A.	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4	\$595.00	\$238.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Adams, Paul	Staff	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4	\$295.00	\$118.00
Hayes, Taylor	Manager	03 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.4	\$595.00	\$238.00
Zimmer, Kristin	Manager	03 Oct 2023	Financial statement support	Tied out additions of mining equipments to payments made to support 2023 interim financial statements.	1.7	\$595.00	\$1,011.50
Zimmer, Kristin	Manager	03 Oct 2023	Financial statement support	Prepare interim 2023 statement of cash flows equipment tie out	1.9	\$595.00	\$1,130.50
Quinn, Michael J.	Executive Director	03 Oct 2023	Financial statement support	Review 6.01 Interim Financial Statements (6.30.2023 - Celsius Mining).	1.0	\$850.00	\$850.00
Quinn, Michael J.	Executive Director	03 Oct 2023	Financial statement support	Review 3.12 Draft - Digital Assets Revenue Impairment Fiscal Year (FY) - 2022	0.8	\$850.00	\$680.00
Chen, Justin	Senior	03 Oct 2023	Financial statement support	Prepare 9.30 Financial Statement supporting workbook.	2.7	\$450.00	\$1,215.00
Chen, Justin	Senior	03 Oct 2023	Financial statement support	Prepare 9.30 Financial Statement disclosures.	2.6	\$450.00	\$1,170.00
Simpson, Rhett	Senior	03 Oct 2023	Financial statement support	Update underlying interim and year financial statement supporting files for the most updated trial balance.	2.7	\$450.00	\$1,215.00
Adams, Paul	Staff	03 Oct 2023	Financial statement support	Benchmark quarter three interim financial statement roll forward	1.3	\$295.00	\$383.50
Adams, Paul	Staff	03 Oct 2023	Financial statement support	Update quarter 3 interim financial statements workpapers and documentation	2.9	\$295.00	\$855.50
Gray, Amaya	Staff	03 Oct 2023	Financial statement support	Draft external status deck for executive review	1.1	\$295.00	\$324.50
Riley, Sean	Senior Manager	04 Oct 2023	Financial statement support	Secondary review of tie out (additions of mining equipment to payments) made to support 2023 interim financial statements.	1.2	\$695.00	\$834.00
Zimmer, Kristin	Manager	04 Oct 2023	Financial statement support	Review updated trial balances for tax adjustments and updated 2022 financial statement workbook	1.9	\$595.00	\$1,130.50
Zimmer, Kristin	Manager	04 Oct 2023	Financial statement support	Review updated trial balances for tax adjustments and updated 2023 financial statement workbook	2.1	\$595.00	\$1,249.50
Quinn, Michael J.	Executive Director	04 Oct 2023	Financial statement support	Review 3.12a Draft - Digital Assets Revenue Impairment Fiscal Year (FY) - 2021	0.7	\$850.00	\$595.00
Eo, Brian Y	Manager	04 Oct 2023	Financial statement support	Update interim financial word document with latest trial balance	1.7	\$595.00	\$1,011.50
Eo, Brian Y	Manager	04 Oct 2023	Financial statement support	Update year-end financial word document with latest trial balance	0.9	\$595.00	\$535.50
Simpson, Rhett	Senior	04 Oct 2023	Financial statement support	Prepare support files for the compilation footnote of the interim financial statements	3.1	\$450.00	\$1,395.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	04 Oct 2023	Financial statement support	Continue to review the interim financial statements	1.2	\$595.00	\$714.00
Lindeman, Ryan P.	Senior	04 Oct 2023	Financial statement support	Update financial statements for trial balance changes	3.8	\$450.00	\$1,710.00
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Update Statement of Equity preparation for quarter three interim financial statements	0.8	\$295.00	\$236.00
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Review footnotes on quarter two interim financial statements	0.7	\$295.00	\$206.50
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Review footnotes on year end financial statements	0.6	\$295.00	\$177.00
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Draft quarter three interim financial statements	0.4	\$295.00	\$118.00
Adams, Paul	Staff	04 Oct 2023	Financial statement support	Analyze comparative trial balances across quarter two, three and year end for financial statements	2.5	\$295.00	\$737.50
Zimmer, Kristin	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, R. Simpson, R. Gust, R. Lindeman, T. Hayes	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, R. Lindeman, T. Hayes	0.3	\$595.00	\$178.50
Chen, Justin	Senior	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, J. Chen, K. Zimmer, P. Yoo, P. Adams, R. Simpson, R. Gust, R. Lindeman, T. Hayes	0.3	\$450.00	\$135.00
Yoo, Patrick	Senior	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3	\$450.00	\$135.00
Simpson, Rhett	Senior	05 Oct 2023	Financial statement support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3	\$450.00	\$135.00
Gust, Ryan A.	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3	\$595.00	\$178.50
Lindeman, Ryan P.	Senior	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3	\$450.00	\$135.00
Adams, Paul	Staff	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3	\$295.00	\$88.50
Hayes, Taylor	Manager	05 Oct 2023	Financial Statement Support	Meeting to discuss 10.5.23 internal updates/current status of work. EY Attendees: B. Eo, K. Zimmer, R. Simpson, R. Gust, T. Hayes	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	05 Oct 2023	Financial statement support	Secondary review of financial statements based on tax adjustments.	0.9	\$695.00	\$625.50
Zimmer, Kristin	Manager	05 Oct 2023	Financial statement support	Update financial statements based on tax adjustments	1.8	\$595.00	\$1,071.00
Zimmer, Kristin	Manager	05 Oct 2023	Financial statement support	Update footed financial statements	1.3	\$595.00	\$773.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer, Kristin	Manager	05 Oct 2023	Financial statement support	Review financial statement tie out to ensure all numbers in footnotes agree to updated numbers	0.6	\$595.00	\$357.00
Quinn, Michael J.	Executive Director	05 Oct 2023	Financial statement support	Review 7.01a Celsius - 2021 2020 Year End Management Discussion and Analysis (MD&A)	0.3	\$850.00	\$255.00
Quinn, Michael J.	Executive Director	05 Oct 2023	Financial statement support	Review 7.01c Celsius - 2023 2022 Year End Management Discussion and Analysis (MD&A)	0.2	\$850.00	\$170.00
Quinn, Michael J.	Executive Director	05 Oct 2023	Financial statement support	Review 7.01b Celsius - 2022 2021 Year End Management Discussion and Analysis (MD&A)	0.2	\$850.00	\$170.00
Eo, Brian Y	Manager	05 Oct 2023	Financial statement support	Review year-end financial word document	1.3	\$595.00	\$773.50
Eo, Brian Y	Manager	05 Oct 2023	Financial statement support	Review interim financial word document	1.7	\$595.00	\$1,011.50
Clark, Miller	Senior	05 Oct 2023	Financial Statement Support	Update accounting standards codification (ASC) 805 memo based on W. Oakley's comments, cleaning for P. Hornecker review	1.1	\$450.00	\$495.00
Lindeman, Ryan P.	Senior	05 Oct 2023	Financial statement support	Enhance Management Discussion and Analysis (MD&A) disclosures related to income statement captions	3.1	\$450.00	\$1,395.00
Adams, Paul	Staff	05 Oct 2023	Financial statement support	Prepare memorandum related to Accounting Standards Codification 205	3.3	\$295.00	\$973.50
Adams, Paul	Staff	05 Oct 2023	Financial statement support	Research relevant accounting standards for going concern memorandum	0.9	\$295.00	\$265.50
Gray, Amaya	Staff	05 Oct 2023	Financial statement support	Review executive feedback around external status report deck	0.6	\$295.00	\$177.00
Gray, Amaya	Staff	05 Oct 2023	Financial statement support	Update external status report deck based on feedback	1.3	\$295.00	\$383.50
Riley, Sean	Senior Manager	06 Oct 2023	Financial statement support	Secondary review of financial statements based on adjustments.	2.9	\$695.00	\$2,015.50
Simpson, Rhett	Senior	06 Oct 2023	Financial statement support	Address senior manager internal comments in the interim generally accepted accounting principles checklist and updates to the checklist for the latest interim financial statements	3.4	\$450.00	\$1,530.00
Simpson, Rhett	Senior	06 Oct 2023	Financial statement support	Research of current events surrounding the confirmation hearings and assessment of impact to the chapter 11 and subsequent event footnotes	1.1	\$450.00	\$495.00
Lindeman, Ryan P.	Senior	06 Oct 2023	Financial statement support	Enhance Management Discussion and Analysis (MD&A) disclosures related to income statement captions continued	2.9	\$450.00	\$1,305.00
Adams, Paul	Staff	06 Oct 2023	Financial statement support	Draft updates for going concern memorandum	1.9	\$295.00	\$560.50
Simpson, Rhett	Senior	08 Oct 2023	Financial statement support	Research of the most updated disclosure statement and its application to the financial statement sections of the Form 10 filing.	3.2	\$450.00	\$1,440.00
Quinn, Michael J.	Executive Director	09 Oct 2023	Financial statement support	Review of NewCo proforma Financial statements	0.8	\$850.00	\$680.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson, Rhett	Senior	09 Oct 2023	Financial statement support	Prepare the 9/30 financial statements shell word document	3.2	\$450.00	\$1,440.00
Simpson, Rhett	Senior	09 Oct 2023	Financial statement support	Prepare the 9/30 financial statements shell excel file	1.7	\$450.00	\$765.00
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Update quarter three interim financial statement footnotes document	3.4	\$295.00	\$1,003.00
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Benchmark quarter three interim financial statement footnotes workbook	0.8	\$295.00	\$236.00
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Format interim quarter three interim financial statement workbook structure	2.6	\$295.00	\$767.00
Adams, Paul	Staff	09 Oct 2023	Financial statement support	Rollforward quarter three interim financial statement draft document structure	1.2	\$295.00	\$354.00
Zimmer, Kristin	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$595.00	\$59.50
Chen, Justin	Senior	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$450.00	\$45.00
Lindeman, Ryan P.	Senior	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$450.00	\$45.00
Eo, Brian Y	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$595.00	\$59.50
Yoo, Patrick	Senior	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$450.00	\$45.00
Simpson, Rhett	Senior	10 Oct 2023	Financial statement support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$450.00	\$45.00
Gust, Ryan A.	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$595.00	\$59.50
Adams, Paul	Staff	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$295.00	\$29.50
Hayes, Taylor	Manager	10 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.1	\$595.00	\$59.50
Riley, Sean	Senior Manager	10 Oct 2023	Financial statement support	Secondary review of updates interim and annual financial statements based on auditor feedback.	2.7	\$695.00	\$1,876.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer, Kristin	Manager	10 Oct 2023	Financial statement support	Update interim and historical financial statements based on auditor comments	1.8	\$595.00	\$1,071.00
Zimmer, Kristin	Manager	10 Oct 2023	Financial statement support	Update review comments in audit support documentation	1.4	\$595.00	\$833.00
Zimmer, Kristin	Manager	10 Oct 2023	Financial statement support	Respond to review comments in audit support documentation	0.7	\$595.00	\$416.50
Quinn, Michael J.	Executive Director	10 Oct 2023	Financial statement support	Continue to review of proforma Financial statements	0.7	\$850.00	\$595.00
Simpson, Rhett	Senior	11 Oct 2023	Financial statement support	Update interim Generally Accepted Accounting Principles (GAAP) Checklist for Management Discussion and Analysis (MD&A) sections.	0.6	\$450.00	\$270.00
Lindeman, Ryan P.	Senior	11 Oct 2023	Financial statement support	Continue with respond to final comments on workpapers	3.9	\$450.00	\$1,755.00
Adams, Paul	Staff	11 Oct 2023	Financial statement support	Update quarter three interim financial statement workbook and document shell	1.7	\$295.00	\$501.50
Gray, Amaya	Staff	11 Oct 2023	Financial statement support	Draft external status report deck	0.8	\$295.00	\$236.00
Gray, Amaya	Staff	11 Oct 2023	Financial statement support	Draft bi weekly financials update for J. Block (Celsius) review	1.3	\$295.00	\$383.50
Gray, Amaya	Staff	11 Oct 2023	Financial statement support	Update bi weekly financials deck based on J. Lipschutz's feedback	1.7	\$295.00	\$501.50
Zimmer, Kristin	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$595.00	\$119.00
Lindeman, Ryan P.	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$450.00	\$90.00
Chen, Justin	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$450.00	\$90.00
Eo, Brian Y	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$595.00	\$119.00
Yoo, Patrick	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$450.00	\$90.00
Simpson, Rhett	Senior	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$450.00	\$90.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$595.00	\$119.00
Adams, Paul	Staff	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$295.00	\$59.00
Hayes, Taylor	Manager	12 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, J. Chen, K. Zimmer, R. Gust, T. Hayes	0.2	\$595.00	\$119.00
Steger, Adam E.	Senior Manager	12 Oct 2023	Financial statement support	Meeting to discuss certain costs included in transfer pricing adjustments and possible impact of Celsius tokens and management fees EY Attendees: J. Hill, A. Steger	0.5	\$695.00	\$347.50
Hill, Jeff	Partner/Principal	12 Oct 2023	Financial statement support	Meeting to discuss certain costs included in transfer pricing adjustments and possible impact of Celsius tokens and management fees EY Attendees: J. Hill, A. Steger	0.5	\$850.00	\$425.00
Steger, Adam E.	Senior Manager	12 Oct 2023	Financial statement support	Meeting to confirm initial conclusions provided by EY transfer pricing team regarding management fees and equity based comp EY Attendees: J. Hill, A. Steger Other Attendees: J. Morgan (Celsius)	0.4	\$695.00	\$278.00
Hill, Jeff	Partner/Principal	12 Oct 2023	Financial statement support	Meeting to confirm initial conclusions provided by EY transfer pricing team regarding management fees and equity based comp EY Attendees: J. Hill, A. Steger Other Attendees: J. Morgan (Celsius)	0.4	\$850.00	\$340.00
Lipschutz, Jordan D.	Manager	12 Oct 2023	Financial statement support	Update financials (budget to actual by workstream and forecasts) for client fee update	3.9	\$595.00	\$2,320.50
Lipschutz, Jordan D.	Manager	12 Oct 2023	Financial statement support	Review client financials summary deck	3.5	\$595.00	\$2,082.50
Lindeman, Ryan P.	Senior	12 Oct 2023	Financial statement support	Provide updates to final comments on workpapers	3.4	\$450.00	\$1,530.00
Gray, Amaya	Staff	12 Oct 2023	Financial statement support	Continue to update bi weekly financials deck based on S. Riley's feedback	2.6	\$295.00	\$767.00
Gray, Amaya	Staff	12 Oct 2023	Financial statement support	Continue to update budget to actuals (BTA) financials based on updated feedback after secondary review	3.2	\$295.00	\$944.00
Riley, Sean	Senior Manager	13 Oct 2023	Financial statement support	Secondary review of updated annual balance sheet based on auditor feedback on 10.13.	1.2	\$695.00	\$834.00
Riley, Sean	Senior Manager	13 Oct 2023	Financial statement support	Secondary review of updated interim balance sheet based on auditor feedback on 10.13	0.9	\$695.00	\$625.50
Zimmer, Kristin	Manager	13 Oct 2023	Financial statement support	Update historical financial balance sheet based on auditor comments sent on 10.13	1.7	\$595.00	\$1,011.50
Zimmer, Kristin	Manager	13 Oct 2023	Financial statement support	Update interim balance sheet based on auditor comments sent on 10.13	2.3	\$595.00	\$1,368.50
Lipschutz, Jordan D.	Manager	13 Oct 2023	Financial statement support	Email correspondence with J. Block regarding client fee update	0.9	\$595.00	\$535.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Gust, Ryan A.	Manager	13 Oct 2023	Financial statement support	Review RSM comments in the Year End Financial Statements	3.4	\$595.00	\$2,023.00
Lindeman, Ryan P.	Senior	13 Oct 2023	Financial statement support	Respond to auditor comments on Financial Statements	2.9	\$450.00	\$1,305.00
Adams, Paul	Staff	13 Oct 2023	Financial statement support	Support year end financial statement format updates and adjustments	1.3	\$295.00	\$383.50
Gray, Amaya	Staff	13 Oct 2023	Financial statement support	Update financials fee update deck based on secondary review	3.4	\$295.00	\$1,003.00
Dishman, Carly	Manager	16 Oct 2023	Financial statement support	Draft summary of leasing sites for Form 10	0.9	\$595.00	\$535.50
Dishman, Carly	Manager	16 Oct 2023	Financial statement support	Review additional legal agreements for Mothership energy arrangement including trade confirmation amendments and block confirmations	3.1	\$595.00	\$1,844.50
Sun, Kaiyang	Senior Manager	16 Oct 2023	Financial Statement Support	Meeting to discuss Celsius audit and financial statements EY Attendees: R. Gust, K. Sun	0.4	\$695.00	\$278.00
Gust, Ryan A.	Manager	16 Oct 2023	Financial Statement Support	Meeting to discuss Celsius audit and financial statements EY Attendees: R. Gust, K. Sun	0.4	\$595.00	\$238.00
Zimmer, Kristin	Manager	16 Oct 2023	Financial statement support	Update 2022 and 2021 statement of cash flows based on auditor comments sent on 10.13 continued	3.1	\$595.00	\$1,844.50
Zimmer, Kristin	Manager	16 Oct 2023	Financial statement support	Update 2021 and 2022 Property and Equipment footnote based on auditor comments sent on 10.13	2.9	\$595.00	\$1,725.50
Eo, Brian Y	Manager	16 Oct 2023	Financial statement support	Update interim financial statement word document based on auditors comment	0.4	\$595.00	\$238.00
Sun, Kaiyang	Senior Manager	16 Oct 2023	Financial Statement Support	Review auditor comments on 12/31/2022 financial statements	3.4	\$695.00	\$2,363.00
Gust, Ryan A.	Manager	16 Oct 2023	Financial statement support	Review the Interim Financial Statements	2.2	\$595.00	\$1,309.00
Gust, Ryan A.	Manager	16 Oct 2023	Financial statement support	Prepare the third quarter Interim Financial Statements	0.7	\$595.00	\$416.50
Hill, Jeff	Partner/Principal	16 Oct 2023	Financial statement support	Meeting re: Proforma	0.5	\$850.00	\$425.00
Adams, Paul	Staff	16 Oct 2023	Financial statement support	Update quarter two interim financial statements for auditor changes	2.6	\$295.00	\$767.00
Adams, Paul	Staff	16 Oct 2023	Financial statement support	Draft year-end and interim financial statement workbook	2.1	\$295.00	\$619.50
Adams, Paul	Staff	16 Oct 2023	Financial statement support	Update year-end and interim financial statement workbook	1.2	\$295.00	\$354.00
Zimmer, Kristin	Manager	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1	\$595.00	\$59.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Eo, Brian Y	Manager	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1	\$595.00	\$59.50
Yoo, Patrick	Senior	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1	\$450.00	\$45.00
Simpson, Rhett	Senior	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1	\$450.00	\$45.00
Gust, Ryan A.	Manager	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1	\$595.00	\$59.50
Adams, Paul	Staff	17 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items. EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.1	\$295.00	\$29.50
Riley, Sean	Senior Manager	17 Oct 2023	Financial statement support	Secondary review of updated to 2022 and 2021 statement of cash flows based on auditor comments sent on 10.13 continued	2.1	\$695.00	\$1,459.50
Riley, Sean	Senior Manager	17 Oct 2023	Financial statement support	Secondary review of updates to accounting policies footnote (2022 and 2022) based on auditor feedback.	3.1	\$695.00	\$2,154.50
Riley, Sean	Senior Manager	17 Oct 2023	Financial statement support	Secondary review of updates to financial statements workbook (2022 and 2022) based on auditor feedback.	1.9	\$695.00	\$1,320.50
Zimmer, Kristin	Manager	17 Oct 2023	Financial statement support	Update 2022 and 2021 Accounting policies footnote based on auditor comments sent on 10.13	2.7	\$595.00	\$1,606.50
Zimmer, Kristin	Manager	17 Oct 2023	Financial statement support	Update 2022 and 2021 financial statement workbook for auditor comments sent on 10.13	3.3	\$595.00	\$1,963.50
Dishman, Carly	Manager	17 Oct 2023	Financial statement support	Revise Mothership purchase price allocation (ppa) memo based on additional facts	2.9	\$595.00	\$1,725.50
Dishman, Carly	Manager	17 Oct 2023	Financial statement support	Assist with statement of cash flows presentation for leasing activities	0.6	\$595.00	\$357.00
Sun, Kaiyang	Senior Manager	17 Oct 2023	Financial Statement Support	Update financial statements disclosures to address auditor comments on the 12/31/2022 financial statements	3.6	\$695.00	\$2,502.00
Simpson, Rhett	Senior	17 Oct 2023	Financial Statement Support	Review of year end financial statements disclosures and addition of comments	3.8	\$450.00	\$1,710.00
Simpson, Rhett	Senior	17 Oct 2023	Financial Statement Support	Review of year end financial statements workbook and addition of comments	1.7	\$450.00	\$765.00
Gust, Ryan A.	Manager	17 Oct 2023	Financial statement support	Review the third quarter Interim Financial Statements	2.3	\$595.00	\$1,368.50
Gust, Ryan A.	Manager	17 Oct 2023	Financial statement support	Prepare the third quarter Interim Financial Statement workbook	1.5	\$595.00	\$892.50
Adams, Paul	Staff	17 Oct 2023	Financial statement support	Review updates from workbooks to documents	1.6	\$295.00	\$472.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Adams, Paul	Staff	17 Oct 2023	Financial statement support	Update footnote disclosures in year-end and quarter two interim workbooks	3.7	\$295.00	\$1,091.50
Adams, Paul	Staff	17 Oct 2023	Financial statement support	Update quarter two interim financial statements workbook and document	2.1	\$295.00	\$619.50
Riley, Sean	Senior Manager	18 Oct 2023	Financial statement support	Secondary review of updates to the interim financial statements based on auditor comments sent on 10.13.	2.4	\$695.00	\$1,668.00
Riley, Sean	Senior Manager	18 Oct 2023	Financial statement support	Secondary review of updates to the interim financial statement workbook based on auditor comments sent on 10.13	1.8	\$695.00	\$1,251.00
Zimmer, Kristin	Manager	18 Oct 2023	Financial statement support	Review updates to the interim financial statements based on auditor comments sent on 10.13	2.8	\$595.00	\$1,666.00
Zimmer, Kristin	Manager	18 Oct 2023	Financial statement support	Review updates to the interim financial statement workbook based on auditor comments sent on 10.13	3.2	\$595.00	\$1,904.00
Eo, Brian Y	Manager	18 Oct 2023	Financial statement support	Address auditor comments for year end financial statement word document	1.8	\$595.00	\$1,071.00
Eo, Brian Y	Manager	18 Oct 2023	Financial statement support	Address auditor comments for interim financial statement word document	1.6	\$595.00	\$952.00
Sun, Kaiyang	Senior Manager	18 Oct 2023	Financial Statement Support	Review Management Discussions and Analysis (MD&A) and interim financial statements draft to catch up on project status	3.2	\$695.00	\$2,224.00
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Update of the interim statement of cash flows for the most updates trial balance and financial statement line items.	1.1	\$450.00	\$495.00
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Review of interim financial statements disclosures and addition of comments	3.4	\$450.00	\$1,530.00
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Review of interim financial statements workbook and addition of comments	1.7	\$450.00	\$765.00
Simpson, Rhett	Senior	18 Oct 2023	Financial Statement Support	Update of cryptocurrency footnote in the interim financial statements	1.1	\$450.00	\$495.00
Gust, Ryan A.	Manager	18 Oct 2023	Financial statement support	Prepare the third quarter Interim Financial Statement workbook	0.4	\$595.00	\$238.00
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Revise line item information in financial statement workbooks	2.2	\$295.00	\$649.00
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Confirm workbook and document for quarter two interim financial statement match	1.2	\$295.00	\$354.00
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Rollforward Management Discussion and Analysis for quarter three financial statement workbook	2.4	\$295.00	\$708.00
Adams, Paul	Staff	18 Oct 2023	Financial statement support	Update management discussion and analysis language for quarter three financial statements	2.2	\$295.00	\$649.00
Steger, Adam E.	Senior Manager	19 Oct 2023	Financial statement support	Meeting to discuss possible tax impacts on pro forma financial statements Attendees: A Steger and J. Hill Other Attendees: D.Mendes (Blockcore)	0.5	\$695.00	\$347.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hill, Jeff	Partner/Principal	19 Oct 2023	Financial statement support	Meeting to discuss possible tax impacts on pro forma financial statements Attendees: A Steger and J. Hill Other Attendees: D.Mendes (Blockcore)	0.5	\$850.00	\$425.00
Sun, Kaiyang	Senior Manager	19 Oct 2023	Financial Statement Support	Review NewCo pro forma financial statements draft to catch up on project status	3.3	\$695.00	\$2,293.50
Adams, Paul	Staff	19 Oct 2023	Financial statement support	Modify quarter three interim financial statement for updated information	2.1	\$295.00	\$619.50
Adams, Paul	Staff	19 Oct 2023	Financial statement support	Review management discussion and analysis document and input updates	2.4	\$295.00	\$708.00
Adams, Paul	Staff	19 Oct 2023	Financial statement support	Format and rollforward new management discussion and analysis numbers and disclosures	3.8	\$295.00	\$1,121.00
Riley, Sean	Senior Manager	20 Oct 2023	Financial statement support	Preparation of updated revenue recognition footnote based on external auditor feedback.	3.2	\$695.00	\$2,224.00
Quinn, Michael J.	Executive Director	20 Oct 2023	Financial statement support	Review of NewCo proforma Financial statements	0.6	\$850.00	\$510.00
Adams, Paul	Staff	20 Oct 2023	Financial statement support	Review updates to quarter three interim financial statement workbook	1.6	\$295.00	\$472.00
Adams, Paul	Staff	20 Oct 2023	Financial statement support	Adjust updates to quarter three interim financial statement workbook	1.8	\$295.00	\$531.00
Adams, Paul	Staff	20 Oct 2023	Financial statement support	Rollforward quarter three interim financial statement workbook	0.7	\$295.00	\$206.50
Simpson, Rhett	Senior	23 Oct 2023	Financial Statement Support	Research of current events to be included in Celsius's financial statements	3.8	\$450.00	\$1,710.00
Adams, Paul	Staff	23 Oct 2023	Financial statement support	Rollforward quarter three interim management discussion and analysis workbook	3.1	\$295.00	\$914.50
Adams, Paul	Staff	23 Oct 2023	Financial statement support	Draft footnote disclosure updates in workbook for interim financial statements	1.4	\$295.00	\$413.00
Gray, Amaya	Staff	23 Oct 2023	Financial statement support	Update Budget to Actuals (BTA) for the week of 10/20	1.7	\$295.00	\$501.50
Gray, Amaya	Staff	23 Oct 2023	Financial statement support	Draft bi weekly financials update for leadership's review prior to J. Block (Celsius) review	1.3	\$295.00	\$383.50
Zimmer, Kristin	Manager	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3	\$595.00	\$178.50
Yoo, Patrick	Senior	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3	\$450.00	\$135.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson, Rhett	Senior	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3	\$450.00	\$135.00
Gust, Ryan A.	Manager	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3	\$595.00	\$178.50
Adams, Paul	Staff	24 Oct 2023	Financial Statement Support	Meeting to discuss the status of the Celsius engagement and next action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust	0.3	\$295.00	\$88.50
Lipschutz, Jordan D.	Manager	24 Oct 2023	Financial statement support	Review 10/20/23 fee update deck for J. Block (Celsius)	2.6	\$595.00	\$1,547.00
Lipschutz, Jordan D.	Manager	24 Oct 2023	Financial statement support	Review updated client financials including budget to actual analysis	2.4	\$595.00	\$1,428.00
Simpson, Rhett	Senior	24 Oct 2023	Financial Statement Support	Update of financial statements and underlying workbook for the most recent trial balance	1.8	\$450.00	\$810.00
Adams, Paul	Staff	24 Oct 2023	Financial statement support	Revise financial statement workbooks and documents for auditor updates	3.6	\$295.00	\$1,062.00
Gray, Amaya	Staff	24 Oct 2023	Financial statement support	Update fee deck prior to J. Lipschutz's review	2.6	\$295.00	\$767.00
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Secondary review of updates to Fahrenheit, Inc. financial statements.	0.8	\$695.00	\$556.00
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Secondary review of subsequent event footnote for Q3 interim financial statements.	2.6	\$695.00	\$1,807.00
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Secondary review of updated to equipment footnote for Q3 interim financial statements.	0.9	\$695.00	\$625.50
Riley, Sean	Senior Manager	25 Oct 2023	Financial statement support	Review of financial statement support necessary for Q3 interim financial statements	3.4	\$695.00	\$2,363.00
Zimmer, Kristin	Manager	25 Oct 2023	Financial Statement Support	Update 2022 tax footnote based on auditor comments	0.7	\$595.00	\$416.50
Zimmer, Kristin	Manager	25 Oct 2023	Financial Statement Support	Review Fahrenheit balance sheet and related footnote	1.9	\$595.00	\$1,130.50
Zimmer, Kristin	Manager	25 Oct 2023	Financial Statement Support	Update trial balance and related financial statement workbooks for revaluation of investment entry based on auditor comments for 2021 and 2022 year end financials	3.4	\$595.00	\$2,023.00
Quinn, Michael J.	Executive Director	25 Oct 2023	Financial statement support	Review 3.20 Draft - New FA Depreciation Template 2023	0.9	\$850.00	\$765.00
Simpson, Rhett	Senior	25 Oct 2023	Financial Statement Support	Draft of NewCo Inc.'s balance sheet	3.6	\$450.00	\$1,620.00
Simpson, Rhett	Senior	25 Oct 2023	Financial Statement Support	Draft of NewCo Inc.'s note to the balance sheet	3.8	\$450.00	\$1,710.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Simpson, Rhett	Senior	25 Oct 2023	Financial Statement Support	Responding to commentary over NewCo Inc's financial statements	1.3	\$450.00	\$585.00
Adams, Paul	Staff	25 Oct 2023	Financial Statement Support	Validate trial balance and invoices from client	3.7	\$295.00	\$1,091.50
Adams, Paul	Staff	25 Oct 2023	Financial statement support	Pull trial balance updates into management discussion and analysis workbook	0.8	\$295.00	\$236.00
Adams, Paul	Staff	25 Oct 2023	Financial statement support	Review support information for client provided documents	2.9	\$295.00	\$855.50
Gray, Amaya	Staff	25 Oct 2023	Financial statement support	Update fee deck based on J. Lipschutz's comments	2.1	\$295.00	\$619.50
Gray, Amaya	Staff	25 Oct 2023	Financial statement support	Review Budget to Actuals (BTA) to reconcile with fee deck	1.6	\$295.00	\$472.00
Zimmer, Kristin	Manager	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3	\$595.00	\$178.50
Yoo, Patrick	Senior	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3	\$450.00	\$135.00
Simpson, Rhett	Senior	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3	\$450.00	\$135.00
Gust, Ryan A.	Manager	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3	\$595.00	\$178.50
Adams, Paul	Staff	26 Oct 2023	Financial Statement Support	Meeting to discuss updates to financial statements and financial statements support EY Attendees: P. Adams, R. Simpson, R. Gust, K. Zimmer, P. Yoo	0.3	\$295.00	\$88.50
Riley, Sean	Senior Manager	26 Oct 2023	Financial statement support	Secondary review of updates to financial statement disclosures based on revaluation of investments.	2.1	\$695.00	\$1,459.50
Zimmer, Kristin	Manager	26 Oct 2023	Financial Statement Support	Review financial statement for revaluation of investment re-class based on auditor comments for 2021 and 2022 year end financials	3.1	\$595.00	\$1,844.50
Zimmer, Kristin	Manager	26 Oct 2023	Financial Statement Support	Review financial statement disclosures for revaluation of investment re-class based on auditor comments for year end financials	2.6	\$595.00	\$1,547.00
Eo, Brian Y	Manager	26 Oct 2023	Financial statement support	Update year end financial statement footnote disclosures	2.3	\$595.00	\$1,368.50
Eo, Brian Y	Manager	26 Oct 2023	Financial statement support	Update interim financial statement footnote disclosures	2.2	\$595.00	\$1,309.00
Lipschutz, Jordan D.	Manager	26 Oct 2023	Financial statement support	Continue to review 10/20/23 fee update deck for J. Block (Celsius)	2.7	\$595.00	\$1,606.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Lipschutz, Jordan D.	Manager	26 Oct 2023	Financial statement support	Finalize updates to 10/20/23 fee update deck for J. Block (Celsius)	2.3	\$595.00	\$1,368.50
Simpson, Rhett	Senior	26 Oct 2023	Financial Statement Support	Respond to commentary over NewCo Inc.'s financial statements	1.3	\$450.00	\$585.00
Adams, Paul	Staff	26 Oct 2023	Financial statement support	Update management discussion and analysis workbook for quarter three	3.8	\$295.00	\$1,121.00
Adams, Paul	Staff	26 Oct 2023	Financial statement support	Update year end financial statement document for workbook updates	2.8	\$295.00	\$826.00
Gray, Amaya	Staff	26 Oct 2023	Financial statement support	Update financials update deck for J. Block's (Celsius) view	1.3	\$295.00	\$383.50
Riley, Sean	Senior Manager	27 Oct 2023	Financial Statement Support	Secondary review of updates to financial statements based on revaluation of investments.	2.3	\$695.00	\$1,598.50
Riley, Sean	Senior Manager	27 Oct 2023	Financial Statement Support	Secondary review of updates to financial statement workbook based on revaluation of investments.	2.2	\$695.00	\$1,529.00
Zimmer, Kristin	Manager	27 Oct 2023	Financial Statement Support	Review trial balance and related financial statement workbooks for revaluation of investment entry based on auditor comments for interim financials	1.1	\$595.00	\$654.50
Zimmer, Kristin	Manager	27 Oct 2023	Financial Statement Support	Review financial statement for revaluation of investment re-class based on auditor comments for interim financials	2.6	\$595.00	\$1,547.00
Zimmer, Kristin	Manager	27 Oct 2023	Financial Statement Support	Review financial statement disclosures for revaluation of investment re-class based on auditor comments for interim financials	2.3	\$595.00	\$1,368.50
Simpson, Rhett	Senior	27 Oct 2023	Financial Statement Support	Tie out of the year end financial statements to updated underlying support	3.1	\$450.00	\$1,395.00
Simpson, Rhett	Senior	27 Oct 2023	Financial Statement Support	Tie out of the interim financial statements to updated underlying support	3.6	\$450.00	\$1,620.00
Simpson, Rhett	Senior	27 Oct 2023	Financial Statement Support	Update of NewCo financial statements for the updated stock agreement and partner comments	1.1	\$450.00	\$495.00
Adams, Paul	Staff	27 Oct 2023	Financial statement support	Foot quarter two and year end financial statements	2.2	\$295.00	\$649.00
Adams, Paul	Staff	27 Oct 2023	Financial statement support	Rollforward quarter three interim financial statements	3.2	\$295.00	\$944.00
Gray, Amaya	Staff	27 Oct 2023	Financial statement support	Update external status report deck for J. Block (Celsius) review	0.6	\$295.00	\$177.00
Riley, Sean	Senior Manager	30 Oct 2023	Financial Statement Support	Secondary review of updates to financial statement disclosures based on investment revaluations.	1.7	\$695.00	\$1,181.50
Zimmer, Kristin	Manager	30 Oct 2023	Financial Statement Support	Review financial statement trial balance for adjusting journal entries for cost of goods sold.	2.1	\$595.00	\$1,249.50
Zimmer, Kristin	Manager	30 Oct 2023	Financial Statement Support	Review financial statement workbook for flowing through adjustments to cost of goods sold through the financial statements	2.2	\$595.00	\$1,309.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zimmer, Kristin	Manager	30 Oct 2023	Financial Statement Support	Review financial statements for adjustment to cost of goods sold	1.7	\$595.00	\$1,011.50
Quinn, Michael J.	Executive Director	30 Oct 2023	Financial statement support	Continue with review of 3.20 Draft - New FA Depreciation Template 2023	0.6	\$850.00	\$510.00
Quinn, Michael J.	Executive Director	30 Oct 2023	Financial statement support	Review 3.21 Draft - FY 2023 BS and IS Analytics_1	0.2	\$850.00	\$170.00
Quinn, Michael J.	Executive Director	30 Oct 2023	Financial statement support	Review 4.07 Draft - Celsius Going Concern Analysis	0.4	\$850.00	\$340.00
Simpson, Rhett	Senior	30 Oct 2023	Financial Statement Support	Update of interim underlying workbook for the most recent trial balance including changes to prepaid expenses and general and administrative fees	2.9	\$450.00	\$1,305.00
Simpson, Rhett	Senior	30 Oct 2023	Financial Statement Support	Update of interim financial statements for the most recent trial balance including changes to prepaid expenses and general and administrative fees	3.6	\$450.00	\$1,620.00
Adams, Paul	Staff	30 Oct 2023	Financial statement support	Update quarter three interim financial statement workbook for new quarter two interim financial statement workbook information	3.3	\$295.00	\$973.50
Adams, Paul	Staff	30 Oct 2023	Financial statement support	Revise trial balance across workbooks and documents for auditor updates	3.4	\$295.00	\$1,003.00
Adams, Paul	Staff	30 Oct 2023	Financial statement support	Revise quarter three management discussion and analysis for updates from quarter two workbook	1.6	\$295.00	\$472.00
Hayes, Taylor	Manager	30 Oct 2023	Financial Statement Support	Update long lived asset impairment financial statement footnotes	1.6	\$595.00	\$952.00
Gray, Amaya	Staff	30 Oct 2023	Financial statement support	Update Budget to Actuals (BTA) for the week of 10/27	2.4	\$295.00	\$708.00
Gray, Amaya	Staff	30 Oct 2023	Financial statement support	Update BTA based on J. Lipschutz's comments	1.4	\$295.00	\$413.00
Zimmer, Kristin	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: B. Eo, K. Zimmer, P. Yoo, R. Gust, T. Hayes	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3	\$595.00	\$178.50
Yoo, Patrick	Senior	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3	\$450.00	\$135.00
Simpson, Rhett	Senior	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3	\$450.00	\$135.00
Gust, Ryan A.	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3	\$595.00	\$178.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Adams, Paul	Staff	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3	\$295.00	\$88.50
Hayes, Taylor	Manager	31 Oct 2023	Financial Statement Support	Meeting to discuss financial statement updates and outstanding action items EY Attendees: P. Adams, B. Eo, K. Zimmer, P. Yoo, R. Simpson, R. Gust, T. Hayes	0.3	\$595.00	\$178.50
Riley, Sean	Senior Manager	31 Oct 2023	Financial statement support	Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$695.00	\$347.50
Steger, Adam E.	Senior Manager	31 Oct 2023	Financial statement support	Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$695.00	\$347.50
Hill, Jeff	Partner/Principal	31 Oct 2023	Financial statement support	Meeting with to discuss 9/30 quarterly cost allocations for Mining Business EY Attendees: J. Hill, A. Steger, S. Riley Other Attendees: D. Mendes (BlockCore Partners) J. Block (Fahrenheit) and J. Fan (Celsius), A. Seetharaman (Celsius)	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	31 Oct 2023	Financial Statement Support	Secondary review of updates to financial statement workbook based on derivative adjustments.	1.1	\$695.00	\$764.50
Zimmer, Kristin	Manager	31 Oct 2023	Financial Statement Support	Review financial statement workbook update for adjustment to unrealized loss on derivatives	2.3	\$595.00	\$1,368.50
Zimmer, Kristin	Manager	31 Oct 2023	Financial Statement Support	Review financial statement update for adjustment to unrealized loss on derivatives	1.4	\$595.00	\$833.00
Eo, Brian Y	Manager	31 Oct 2023	Financial statement support	Review historical financial statements word document updates on energy derivative	0.3	\$595.00	\$178.50
Eo, Brian Y	Manager	31 Oct 2023	Financial statement support	Review historical financial statements word document updates on hosting prepaid expenses	0.6	\$595.00	\$357.00
Simpson, Rhett	Senior	31 Oct 2023	Financial Statement Support	Update of year end underlying workbook for the most recent trial balance including changes to prepaid expenses and general and administrative fees	2.2	\$450.00	\$990.00
Simpson, Rhett	Senior	31 Oct 2023	Financial Statement Support	Update of year end financial statements for the most recent trial balance including changes to prepaid expenses and general and administrative fees	3.4	\$450.00	\$1,530.00
Adams, Paul	Staff	31 Oct 2023	Financial statement support	Rollforward quarter three interim financial statement footnote disclosures	3.6	\$295.00	\$1,062.00
Adams, Paul	Staff	31 Oct 2023	Financial statement support	Trace invoice numbers for quarter three interim trial balance	3.1	\$295.00	\$914.50
Adams, Paul	Staff	31 Oct 2023	Financial Statement Support	Reconcile balance sheet accounts for quarter three interim financial statements	3.9	\$295.00	\$1,150.50

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Hayes, Taylor	Manager	31 Oct 2023	Financial Statement Support	Update subsequent event disclosures	2.2	\$595.00	\$1,309.00
Total					455.5		\$222,180.50

SEC Pre-Clearance Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Zaman, Sabina	Partner/Principal	20 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: S. Zaman, D. Helwing	0.5	\$850.00	\$425.00
Riley, Sean	Senior Manager	19 Oct 2023	SEC pre-clearance memo support	Preparation of background on staking for the pre-clearance letter (supplemental request 5).	3.3	\$695.00	\$2,293.50
Riley, Sean	Senior Manager	19 Oct 2023	SEC pre-clearance memo support	Preparation of ability for mining business to be audited (supplemental request 4) for the pre clearance letter	2.1	\$695.00	\$1,459.50
Riley, Sean	Senior Manager	23 Oct 2023	SEC pre-clearance memo support	Preparation of journal entries related to self-staking.	1.7	\$695.00	\$1,181.50
Riley, Sean	Senior Manager	23 Oct 2023	SEC pre-clearance memo support	Preparation of pre petition revenue recognition policy (supplemental request 5) for pre-clearance letter.	3.1	\$695.00	\$2,154.50
Riley, Sean	Senior Manager	23 Oct 2023	SEC pre-clearance memo support	Preparation of post petition revenue recognition policy (supplemental request 5) for pre-clearance letter.	2.8	\$695.00	\$1,946.00
Quinn, Michael J.	Executive Director	19 Oct 2023	SEC pre-clearance memo support	Review of staking policy	0.9	\$850.00	\$765.00
Horn, David	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: D. Horn, D. Helwing Other Attendees: L. McCord (SEC) T. Armelin (SEC), J. Block (Fahrenheit), C. Ferraro (Celsius)	0.5	\$850.00	\$425.00
Horn, David	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss and debrief SEC meeting EY Attendees: D. Horn, D. Helwing Other Attendees: J. Block (Fahrenheit)C. Ferraro (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: D. Horn, D. Helwing Other Attendees: L. McCord (SEC) T. Armelin (SEC), J. Block (Fahrenheit), C. Ferraro (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner/Principal	19 Oct 2023	SEC pre-clearance memo support	Meeting to discuss and debrief SEC meeting EY Attendees: D. Horn, D. Helwing Other Attendees: J. Block (Fahrenheit)C. Ferraro (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner/Principal	20 Oct 2023	SEC pre-clearance memo support	Meeting to discuss SEC pre clearance EY Attendees: S. Zaman, D. Helwing	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner/Principal	18 Oct 2023	SEC pre-clearance memo support	Call with J. Block (Fahrenheit) to prepare for SEC call	0.4	\$850.00	\$340.00
Helwing, Dan S.	Partner/Principal	20 Oct 2023	SEC pre-clearance memo support	Review of draft SEC supplemental letter responses	0.6	\$850.00	\$510.00
Total					17.9		\$13,200.00

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman, Adam	Senior	01 Oct 2023	Transfer Pricing	Drafting amendments to both reports post EY (US) review and Client review- Day 1.	2.6
Gandz, Benjamin	Senior Manager	01 Oct 2023	Transfer Pricing	Reviewing amendments made to reports post client review.	0.5
Sussman, Adam	Senior	02 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 1	2.1
Sussman, Adam	Senior	02 Oct 2023	Transfer Pricing	Drafting amendments to both reports post EY (US) review and client review - Day 2	3.4
Geron, Eyal	Manager	08 Oct 2023	Transfer Pricing	Reviewing and comparing the functional analysis in both the profit split and headquarter management reports.	3.1
Sussman, Adam	Senior	08 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 2.	2.6
Sussman, Adam	Senior	08 Oct 2023	Transfer Pricing	Drafting amendments to both reports post EY (US) review and client review - Day 3.	3.4
Gandz, Benjamin	Senior Manager	08 Oct 2023	Transfer Pricing	Reviewing amendments to both reports post EY (US) review and client review.	1.3
Gandz, Benjamin	Senior Manager	08 Oct 2023	Transfer Pricing	Meeting to discuss amendments and corrections implemented into both profit split and Headquarter allocation report. Attendees - A.Sussman (EY), B.Gandz (EY)	1.1
Sussman, Adam	Senior	08 Oct 2023	Transfer Pricing	Meeting to discuss amendments and corrections implemented into both profit split and Headquarter allocation report. Attendees - A.Sussman (EY), B.Gandz (EY)	1.1
Sussman, Adam	Senior	09 Oct 2023	Transfer Pricing	Drafting amendments post to both reports post EY (US) review and client review - Day 4.	2.9
Sussman, Adam	Senior	09 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as information and data previously received for preparation of Israel local file - Day 1.	2.1
Sussman, Adam	Senior	10 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as information and data previously received for preparation of Israel local file - Day 2.	2.7
Sussman, Adam	Senior	10 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local file for Israel Local File - Day 1.	2.6

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gandz, Benjamin	Senior Manager	10 Oct 2023	Transfer Pricing	Reviewing the executive summary write up and data to be included in Israel report.	2.1
Sussman, Adam	Senior	10 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as information and data previously received for preparation of Cyprus local file - Day 1.	1.6
Geron, Eyal	Manager	11 Oct 2023	Transfer Pricing	Reviewing the economic analysis for the profit split report and headquarter report - Day 1.	1.1
Gandz, Benjamin	Senior Manager	11 Oct 2023	Transfer Pricing	Reviewing the functional analysis and determining how to structure.	3.1
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Drafting the functional and economic analysis in Israeli Local file.	1.6
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as information and data previously received for preparation of Cyprus local file - Day 2.	1.9
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local file for Israel Local File - Day 2.	2.4
Sussman, Adam	Senior	11 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local file for Cyprus Local File - Day 1.	1.7
Gandz, Benjamin	Senior Manager	12 Oct 2023	Transfer Pricing	Analyzing the Cyprus allocations for Cyprus local file and reviewing progress with report - Day 1.	2.4
Geron, Eyal	Manager	12 Oct 2023	Transfer Pricing	Reviewing the economic analysis for the profit split report and headquarter report - Day 2.	1.1
Sussman, Adam	Senior	12 Oct 2023	Transfer Pricing	Drafting the functional (risks and assets) and economic analysis in Israeli Local file.	1.1
Sussman, Adam	Senior	12 Oct 2023	Transfer Pricing	Reviewing and analyzing the Covered Transactions as well as information and data previously received for preparation of Cyprus local file - Day 3.	2.9
Sussman, Adam	Senior	12 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local file for Cyprus Local File - Day 2.	1.4
Geron, Eyal	Manager	15 Oct 2023	Transfer Pricing	Analyzing the contributions and allocation of expenses to be allocated for both Israel and Cyprus local files - Day 1.	2.1
Gandz, Benjamin	Senior Manager	15 Oct 2023	Transfer Pricing	Analyzing the Cyprus allocations for Cyprus local file and reviewing progress with report - Day 2.	1.6

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman, Adam	Senior	15 Oct 2023	Transfer Pricing	Drafting the relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 1.	3.9
Sussman, Adam	Senior	15 Oct 2023	Transfer Pricing	Reviewing and amending the Israeli local business overview and functions based on 6662 reports.	2.1
Sussman, Adam	Senior	15 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 1.	1.7
Geron, Eyal	Manager	16 Oct 2023	Transfer Pricing	Analyzing the contributions and allocation of expenses to be allocated for both Israel and Cyprus local files - Day 2.	2.1
Gandz, Benjamin	Senior Manager	16 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 1.	2.4
Sussman, Adam	Senior	16 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 2.	2.6
Sussman, Adam	Senior	16 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Cyprus Local file report - Day 1.	2.3
Gandz, Benjamin	Senior Manager	17 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 2.	3.9
Sussman, Adam	Senior	17 Oct 2023	Transfer Pricing	Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contributions - Day 1.	2.6
Geron, Eyal	Manager	18 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 1.	2.7
Geron, Eyal	Manager	18 Oct 2023	Transfer Pricing	Analyzing the contributions and allocation of expenses to be allocated for both Israel and Cyprus local files - Day 3.	2.8
Sussman, Adam	Senior	18 Oct 2023	Transfer Pricing	Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contributions - Day 2.	2.9
Sussman, Adam	Senior	18 Oct 2023	Transfer Pricing	Drafting the economic analysis and formatting document.	3.4
Geron, Eyal	Manager	19 Oct 2023	Transfer Pricing	Reviewing the functional and economic analysis in Israel local file.	3.2

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Geron, Eyal	Manager	19 Oct 2023	Transfer Pricing	Reviewing the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 2.	3.4
Gandz, Benjamin	Senior Manager	19 Oct 2023	Transfer Pricing	Reviewing the economic analysis in Israeli local file ensuring it covers ITPR ('Israel Transfer Pricing Regulations') - Day 1.	2.9
Sussman, Adam	Senior	19 Oct 2023	Transfer Pricing	Drafting the economic analysis in Israeli Local file relevant to the Headquarter allocation and Contributions - Day 3.	3.9
Sussman, Adam	Senior	19 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 3.	2.7
Gandz, Benjamin	Senior Manager	22 Oct 2023	Transfer Pricing	Reviewing the economic analysis in Israeli local file ensuring it covers ITPR ('Israel Transfer Pricing Regulations') - Day 2.	0.9
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting the Relevant entity descriptions and functional analysis (Functions, Assets, Risks - "FAR") relevant for the Israel Local file report - Day 4.	1.2
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 3.	1.8
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting amendments post to both reports post United States review and client reviews - Day 5.	2.7
Sussman, Adam	Senior	22 Oct 2023	Transfer Pricing	Drafting the executive summary and business overview in Local file for Cyprus Local File - Day 3.	1.3
Sussman, Adam	Senior	23 Oct 2023	Transfer Pricing	Meeting to review documents and current progress with both local files. Attendees - A.Sussman (EY), B.Gandz (EY)	1.6
Gandz, Benjamin	Senior Manager	23 Oct 2023	Transfer Pricing	Meeting to review documents and current progress with both local files. Attendees - A.Sussman (EY), B.Gandz (EY)	1.6
Sussman, Adam	Senior	23 Oct 2023	Transfer Pricing	Drafting and reviewing amendments made to profit split and headquarter allocation reports since EY (IL) Partner review - Day 4.	2.8
Sussman, Adam	Senior	23 Oct 2023	Transfer Pricing	Reviewing, drafting and analyzing the contribution made by Celsius-IL - Day 1.	3.1
Sussman, Adam	Senior	24 Oct 2023	Transfer Pricing	Reviewing the Headquarter allocations with regard to Israeli and Cypriot entities.	1.6

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Sussman, Adam	Senior	24 Oct 2023	Transfer Pricing	Reviewing, drafting, and analyzing the contribution made by Celsius-IL - Day 2.	1.4
Geron, Eyal	Manager	24 Oct 2023	Transfer Pricing	Meeting to discuss the contributions and allocations made by Israel and Cyprus. Attendees - E.Geron (EY), A.Sussman (EY)	2.3
Gandz, Benjamin	Senior Manager	24 Oct 2023	Transfer Pricing	Reviewing progress with both Israel and Cyprus reports and reviewing assumptions made.	3.6
Sussman, Adam	Senior	24 Oct 2023	Transfer Pricing	Meeting to discuss the contributions and allocations made by Israel and Cyprus. Attendees - E.Geron (EY), A.Sussman (EY)	2.3
Gandz, Benjamin	Senior Manager	25 Oct 2023	Transfer Pricing	Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.Sussman (EY)	1.6
Geron, Eyal	Manager	25 Oct 2023	Transfer Pricing	Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.Sussman (EY)	1.6
Sussman, Adam	Senior	25 Oct 2023	Transfer Pricing	Meeting the review Celsius documentation and progress. Attendees - B.Gandz (EY), E.Geron (EY), A.Sussman (EY)	1.6
Sussman, Adam	Senior	25 Oct 2023	Transfer Pricing	Reviewing, drafting, and analyzing the contribution made by Celsius-IL - Day 3.	1.9
Gandz, Benjamin	Senior Manager	26 Oct 2023	Transfer Pricing	Reviewing the functional analysis (Functions, Assets, Risks - "FAR") for the Israel Local file report.	1.6
Sussman, Adam	Senior	26 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL and drafting economic - Day 1.	3.7
Erell, Dana	Partner/Principal	26 Oct 2023	Transfer Pricing	Reviewing both local reports and assumptions made.	2.4
Gonen, Eyal	Partner/Principal	29 Oct 2023	Transfer Pricing	Reviewing the functional analyses and contributions of both local reports.	2.8
Sussman, Adam	Senior	29 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL and drafting economic - Day 2.	2.8
Sussman, Adam	Senior	29 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL - Day 4.	0.7
Sussman, Adam	Senior	29 Oct 2023	Transfer Pricing	Reviewing and analyzing the contribution made by Celsius-IL and drafting economic - Day 2.	2.7
Erell, Dana	Partner/Principal	30 Oct 2023	Transfer Pricing	Internal review and discussions with regard to both the Israel local report and Cyprus local report. Attendees - E.Gonen (EY), D.Erell (EY)	1.6

Transfer Pricing

Name	Title	Transaction Date	Project Category	Description	Hours
Gonen, Eyal	Partner/Principal	30 Oct 2023	Transfer Pricing	Internal review and discussions with regard to both the Israel local report and Cyprus local report. Attendees - E.Gonen (EY), D.Erell (EY)	1.6
Gandz, Benjamin	Senior Manager	30 Oct 2023	Transfer Pricing	Reviewing both Israel and Cyprus local reports ensuring compliance with the relevant guidelines and regulations - Day 1.	2.6
Sussman, Adam	Senior	30 Oct 2023	Transfer Pricing	Finalizing and formatting Israel Local File.	2.9
Sussman, Adam	Senior	30 Oct 2023	Transfer Pricing	Finalizing and formatting Israel Local File and drafting appendices - Day 1.	2.9
Gandz, Benjamin	Senior Manager	31 Oct 2023	Transfer Pricing	Reviewing both Israel and Cyprus local reports ensuring compliance with the relevant guidelines and regulations - Day 2.	3.4
Sussman, Adam	Senior	31 Oct 2023	Transfer Pricing	Finalizing and formatting Israel Local File and drafting appendices - Day 2.	2.6
Sussman, Adam	Senior	31 Oct 2023	Transfer Pricing	Reviewing functional analysis and core entities and contributions, and formatting Israel Local File.	2.9
Sussman, Adam	Senior	31 Oct 2023	Transfer Pricing	Drafting and amending Cypriot Local file including relevant functions and risks, as well as making progress with Economic Analysis.	0.9
Total					184.1

Total Fixed Fees Sought for Transfer Pricing Services During the Fee Period: \$0.00

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Wasserman, Ofer	Senior Manager	01 Oct 2023	Tax Compliance	Prepare mining stand-alone US federal income tax return	2.6
Wasserman, Ofer	Senior Manager	01 Oct 2023	Tax Compliance	Prepare Celsius Holdings LLC US federal income tax return	2.8
Chenchinski, Amir	Partner	01 Oct 2023	Tax Compliance	Review of Celsius Network Inc. and Celsius Holdings LLC work-papers	1.4
Flashner, Martin	Contractor	01 Oct 2023	Tax Compliance	Review mining stand-alone US federal income tax return	0.7
Wasserman, Ofer	Senior Manager	02 Oct 2023	Tax Compliance	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner (EY), O. Wasserman (EY), and E. Sapir.	1.6
Wasserman, Ofer	Senior Manager	02 Oct 2023	Tax Compliance	Prepare Celsius Holding LLC US federal income tax return	2.9
Chenchinski, Amir	Partner	02 Oct 2023	Tax Compliance	Review mining stand-alone US federal income tax return	2.0
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Review draft US federal income tax return representations and disclosures	3.5
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Call to discuss Celsius Network Inc. draft US federal income tax return and reportable transactions. Celsius: L. Koren and J. Morgan. EY: E. Harvey, J. Hill, M. Flashner (EY), O. Wasserman (EY), and E. Sapir.	1.6
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Continued review of Celsius Holdings LLC US federal income tax return	1.7
Flashner, Martin	Contractor	02 Oct 2023	Tax Compliance	Continued review of mining stand-alone US federal income tax return	2.8
Wasserman, Ofer	Senior Manager	03 Oct 2023	Tax Compliance	Continue to review Celsius Holdings LLC US federal income tax return	2.4
Wasserman, Ofer	Senior Manager	03 Oct 2023	Tax Compliance	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.5
Wasserman, Ofer	Senior Manager	03 Oct 2023	Tax Compliance	Continue to prepare Celsius Mining US federal income tax return	1.9
Chenchinski, Amir	Partner	03 Oct 2023	Tax Compliance	Review Celsius US Holdings LLC US federal income tax return	1.2
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Call to discuss tax return filing procedure questions. EY: N. Flagg, K. Gatt, E. Sapir, E. Harvey, M. Flashner, and O. Wasserman. Celsius: J. Morgan	0.5
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Weekly tax call to discuss potential losses and reporting in 2022. Kirkland: A. Sexton and M. Kandallu. Celsius: J. Morgan and L. Koren. Andersen: D. Seymour and S. Shears. EY: E. Sapir, M. Flashner, K. Gatt, N. Flagg, and L. Harvey.	0.4
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Review of Celsius Mining new draft US federal income tax return	2.6
Flashner, Martin	Contractor	03 Oct 2023	Tax Compliance	Review of Celsius Network LLC new draft US federal income tax return	1.4
Wasserman, Ofer	Senior Manager	04 Oct 2023	Tax Compliance	Prepare the US federal consolidated income tax return for Celsius Holdings LLC and three subsidiaries	2.9
Flashner, Martin	Contractor	04 Oct 2023	Tax Compliance	Review of Celsius Holding LLC US federal consolidated income tax return	2.9
Flashner, Martin	Contractor	04 Oct 2023	Tax Compliance	Additional review of Celsius Holdings LLC US federal income tax return	3.2
Flashner, Martin	Contractor	04 Oct 2023	Tax Compliance	Additional review of Celsius Mining US federal income tax return	2.8
Wasserman, Ofer	Senior Manager	05 Oct 2023	Tax Compliance	Continue to prepare Celsius Holding LLC US consolidated federal income tax return	2.8
Chenchinski, Amir	Partner	05 Oct 2023	Tax Compliance	Additional review of Celsius Network Inc's US federal income tax return	0.9
Flashner, Martin	Contractor	05 Oct 2023	Tax Compliance	Review of disclosures for Celsius Network Inc's US federal income tax return	2.7
Flashner, Martin	Contractor	05 Oct 2023	Tax Compliance	Review of Form 8886 in the US federal income tax return of Celsius Holdings LLC	2.8
Wasserman, Ofer	Senior Manager	06 Oct 2023	Tax Compliance	Prepare Celsius Network LLC revised US federal income tax return	2.8
Flashner, Martin	Contractor	06 Oct 2023	Tax Compliance	Review Celsius Holdings LLC US consolidated federal income tax return - revised version including all subsidiaries	2.1
Wasserman, Ofer	Senior Manager	08 Oct 2023	Tax Compliance	Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal	1.0
Shapiro, Leonid	Senior	08 Oct 2023	Tax Compliance	Prepare Foreign Bank Account Report for Celsius Holdings LLC	0.9
Flashner, Martin	Contractor	08 Oct 2023	Tax Compliance	Continue to review Form 8886 in the US federal income tax return of Celsius Holdings LLC	2.4
Flashner, Martin	Contractor	08 Oct 2023	Tax Compliance	Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal	1.0
Chenchinski, Amir	Partner	08 Oct 2023	Tax Compliance	Call to discuss tax return filing status and reportable transactions. Celsius: J. Morgan. EY: O. Wasserman, M. Flashner, A. Chenchinski, Y. Schwartz, E. Sapir, A. Goyal	1.0
Wasserman, Ofer	Senior Manager	09 Oct 2023	Tax Compliance	Prepare state income tax returns for Alabama, Georgia and Maryland for Celsius Network Inc.	2.1

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Wasserman, Ofer	Senior Manager	09 Oct 2023	Tax Compliance	Prepare state income tax returns for North Carolina, Pennsylvania, South Carolina and Tennessee for Celsius Network Inc.	2.2
Flashner, Martin	Contractor	09 Oct 2023	Tax Compliance	Review Celsius Network LLC revised US federal and state income tax returns	2.1
Flashner, Martin	Contractor	09 Oct 2023	Tax Compliance	Weekly tax compliance call to discuss US federal income tax return status and open items including reportable transaction disclosures. J. Hill, L. Harvey, M. Flashner, Y. Schwartz, E. Sapir.	0.5
Flashner, Martin	Contractor	09 Oct 2023	Tax Compliance	Review Form 4684 for Celsius Holdings LLC	1.9
Wasserman, Ofer	Senior Manager	10 Oct 2023	Tax Compliance	Review and examine reportable transaction related matters	2.7
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Review Forms 8886, 4684 and 8275, included in the US federal income tax return for Celsius Network Inc.	2.1
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Review of state income tax returns including Georgia, Alabama and North Carolina.	2.6
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Weekly tax call to discuss status of US federal income tax return filings and intercompany account update. Kirkland: M. Kandallu and A. Sexton. Andersen: H. Griffiths and D. Seymour. EY: E. Sapir, J. Hill, E. Harvey, K. Gatt, Y. Schwartz, and M. Flashner.	0.4
Flashner, Martin	Contractor	10 Oct 2023	Tax Compliance	Review of state income tax returns for North Carolina, Pennsylvania, South Carolina and Tennessee for Celsius Network Inc.	1.5
Wasserman, Ofer	Senior Manager	11 Oct 2023	Tax Compliance	Prepare revised Celsius Mining US federal income tax return	1.6
Wasserman, Ofer	Senior Manager	11 Oct 2023	Tax Compliance	Prepare revised Network LLC US federal income tax return	1.8
Flashner, Martin	Contractor	11 Oct 2023	Tax Compliance	Continue review of state income tax returns for North Carolina, Pennsylvania, South Carolina and Tennessee for Celsius Network Inc.	1.7
Flashner, Martin	Contractor	11 Oct 2023	Tax Compliance	Review an updated version of Celsius US Holding LLC US federal income tax return	2.4
Wasserman, Ofer	Senior Manager	12 Oct 2023	Tax Compliance	Prepare Form 5471 for Celsius Network Inc.	1.5
Flashner, Martin	Contractor	12 Oct 2023	Tax Compliance	Update the US federal income tax return for Celsius Mining	1.7
Flashner, Martin	Contractor	12 Oct 2023	Tax Compliance	Review state income tax returns for Celsius Holdings LLC for Maryland and South Carolina.	2.3
Flashner, Martin	Contractor	12 Oct 2023	Tax Compliance	Review the updated version of Celsius Holdings LLC US federal income tax return	1.8
Wasserman, Ofer	Senior Manager	13 Oct 2023	Tax Compliance	Preparation of applicable Foreign bank account reporting forms	2.8
Flashner, Martin	Contractor	13 Oct 2023	Tax Compliance	Review Form 5471s for Celsius Network Inc. for Lithuania, Serbia, Network Europe, Cypress, Israel.	1.8
Flashner, Martin	Contractor	13 Oct 2023	Tax Compliance	Review Form 5472 Schedule M for Celsius Holdings LLC	2.9
Wasserman, Ofer	Senior Manager	15 Oct 2023	Tax Compliance	Prepare state income tax returns for Celsius Holdings LLC for Arkansas, California, Colorado, Connecticut, New Hampshire and Illinois.	2.9
Wasserman, Ofer	Senior Manager	15 Oct 2023	Tax Compliance	Prepare state income tax returns for Massachusetts, Minneapolis, North Dakota and New Jersey	2.9
Wasserman, Ofer	Senior Manager	15 Oct 2023	Tax Compliance	Prepare state income tax returns for New York, New York City, Oklahoma and Virginia.	2.9
Wasserman, Ofer	Senior Manager	16 Oct 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.6
Flashner, Martin	Senior Manager	16 Oct 2023	Tax Compliance	Weekly compliance call to discuss US federal income tax return filing. EY: J. Hill, Y. Schwartz, O. Wasserman, M. Flashner, E. Sapir, E. Harvey.	0.6
Chenchinski, Amir	Partner	16 Oct 2023	Tax Compliance	Review state income tax returns for New York, New York City, Oklahoma and Virginia.	0.9
Chenchinski, Amir	Partner	18 Oct 2023	Tax Compliance	Review state income tax returns for Massachusetts, Minneapolis, North Dakota and New Jersey	1.0
Chenchinski, Amir	Partner	19 Oct 2023	Tax Compliance	Prepare state income tax returns for Celsius Holdings LLC for Arkansas, California, Colorado, Connecticut, New Hampshire and Illinois.	2.1
Chenchinski, Amir	Partner	23 Oct 2023	Tax Compliance	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Schwartz.	0.5
Flashner, Martin	Partner	23 Oct 2023	Tax Compliance	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Schwartz.	0.5
Wasserman, Ofer	Partner	23 Oct 2023	Tax Compliance	Tax compliance update call to discuss post-filing workstreams and 2023 tax compliance workstream. E. Sapir, E. Harvey, J. Hill, A. Chenchinski, M. Flashner, J. Hill, O. Wasserman, and Y. Schwartz.	0.5
Chenchinski, Amir	Partner	26 Oct 2023	Tax Compliance	Continue review of state income tax returns for New York, New York City, Oklahoma and Virginia.	2.0

Tax Compliance

Name	Title	Transaction Date	Project Category	Description	Hours
Wasserman, Ofer	Senior Manager	29 Oct 2023	Tax Compliance	Review data received from client regarding Celsius Mining's fixed assets	2.9
Wasserman, Ofer	Senior Manager	30 Oct 2023	Tax Compliance	Review items relating to deduction from fixed assets of impairment at the Celsius Mining Level	2.4
Chenchinski, Amir	Partner	31 Oct 2023	Tax Compliance	Weekly call to discuss transaction update, intercompany clean-up and transaction reporting. Celsius - J. Morgan. EY - J. Hill, E. Sapir, L. Harvey, N. Flagg, K. Gatt. K&E - A. Sexton, M. Kandallu, A. Walker. Andersen - H. Griffiths, D. Seymour, Z. Wyatt. EY Israel - Y. Shwartz, A. Chenchinski, I. Hagay.	0.5
Total					130.3

Total Fixed Fees Sought for Tax Compliance Services During the Fee Period: \$79,000.00

Fee Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Dunker, Debra	Staff	October 24, 2023	Preparation of Fee Application	Review fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23)	2.8	\$250.00	\$700.00
Dunker, Debra	Staff	October 25, 2023	Preparation of Fee Application	Continue review of fee schedules for the Seventh Monthly Fee Statement (covering 8/1/23 -8/31/23)	1.4	\$250.00	\$350.00
				Total	4.2		\$1,050.00

EXHIBIT E
DETAIL RECORD OF EXPENSES

Name	Title	Date of Service	Expense Category	Description	Expense Amount
Riley, Sean	Senior Manager	01 Oct 2023	Ground Transportation	Lyft from San Francisco airport (SFO) to home in Clayton, CA after travelling for client project.	\$142.00
				Total	\$142.00